

☐ IDAPA RULE ☐ IDAPA FEE ☐ BOARD ACTION REQUIRED
☐ BOARD POLICY ☒ INFO ONLY, NO ACTION REQUIRED

AGENDA
Idaho Park and Recreation Board Meeting
June 12, 2023
IDPR Headquarters
5657 Warm Springs Ave
Boise, ID 83716

AGENDA ITEM: **FY 2025 Budget Draft Proposal**

ACTION REQUIRED: **Information Only**

PRESENTER: **Steve Martin**

PRESENTATION

BACKGROUND INFORMATION

Information regarding the fiscal year (FY) 2024 budget along with an overview of the department's funding sources and state's budgeting process will be presented to the Board.

FY 2025 BUDGET DRAFT PROPOSAL

A comparison of the FY 2024 appropriated budget and the FY 2025 budget draft proposal is provided on page 1.

The FY 2025 budget draft proposal assumes increases in benefit costs of \$137,900 and CEC of \$444,000 (page 2). Actual benefit cost increases and CEC, if any, are unknown until the Division of Financial Management (DFM) issues budget instructions in July. These amounts are being reserved to more accurately reflect the cash balances needed for these anticipated expenditures.

The FY 2025 budget includes enhancement requests (detailed on pages 6 & 7) for increases in personnel costs for new full-time positions (FTP's), seasonal personnel, and operating expenditures in the Operations division (see DUs 12.01 – 12.03, and 12.13). It also includes a 2% departmentwide personnel cost increase to address ongoing compression and equity issues (DU 12.04).

The Recreation Bureau is requesting enhancements for an OHV law enforcement program, a travel trailer, additional funds for the responsible OHV use media campaign, and one-time operating expense for snowmobile trail signs and trail makers (DUs 12.05 – 12.08).

Development Bureau enhancements in include one-time capital outlay requests for the Farragut Brig entrance roundabout, RV camping improvements at Challis Hot Springs, and federal grant spending authority for two Bureau of Reclamation grants at Lake Walcott and Lake Cascade (DUs 12.09 – 12.12).

All enhancement requests are fully supported by conservative revenue estimates from dedicated and federal funds.

The FY 2025 budget request for one-time capital outlay is \$2,676,000 (see Form B-7 on page 8) and represents a 46% decrease from the total approved in FY 2024. This is attributable to the absence of any capital repair and maintenance projects in this request. These projects will be adequately funded by ARPA and the \$95 million budget surplus for the next several years. The total by category is as follows:

- Capital Equipment Replacement - \$2,676,000 (14% increase versus FY 2024) includes recreation program specialty equipment, park vehicle fleet, and equipment items. This level of replacement is consistent with our historical equipment replacement needs.
- Capital Repairs – Maintenance Projects - \$0. Historically, we have only been able to budget \$3 to \$5 million annually for one-time capital repairs. As noted above, with an anticipated \$45 million in ARPA funding and \$95 million from the state budget surplus appropriation we will not have to request a budget for specific projects for the next several years.

Overall, the FY 2025 budget draft proposal is a very slight 0.3% decrease from the FY 2024 appropriation (excluding the effects from the \$95 million extraordinary appropriation). Additional ongoing personnel and operating total approximately \$2 million. Current cash balance projections support this proposal while preserving appropriate balances in our dedicated funds.

STAFF RECOMMENDATIONS

This item is for information only. Staff has reviewed and ranked the enhancement and replacement items and requests further discussion and direction from the Board as appropriate. Staff will continue to fine tune this draft proposal and incorporate any additional priorities identified prior to submitting a final proposal for the Board to approve at their August meeting.

Idaho Department of Parks and Recreation
FY 2025 Budget Request - ***DRAFT Proposal***
Appropriation Comparison

Budget by Appropriation (All Funds)	FY 2024	FY 2025	% Change
Management Services			
FTP	33.08	34.08	3.0%
Personnel Costs	\$ 3,075,600	\$ 3,367,300	9.5%
Operating Expenditures	3,279,400	3,279,400	0.0%
Capital Outlay	100,000	170,000	70.0%
Trustee and Benefit	16,041,800	16,041,800	0.0%
Management Services Total	\$ 22,496,800	\$ 22,858,500	1.6%
Operations			
FTP	150.72	157.72	4.6%
Personnel Costs	\$ 15,003,800	\$ 16,351,400	9.0%
Operating Expenditures	7,605,000	8,055,000	5.9%
Capital Outlay	3,488,000	2,581,000	-26.0%
Trustee and Benefit	1,427,500	1,927,500	35.0%
Operations Total	\$ 27,524,300	\$ 28,914,900	5.1%
Capital Development			
FTP	-	-	
Personnel Costs	\$ -	\$ -	
Operating Expenditures	-	-	
Capital Outlay	28,880,000	16,950,000	-41.3%
Trustee and Benefit	-	-	
Capital Development Total	\$ 28,880,000	\$ 16,950,000	-41.3%
Department Total			
FTP	183.80	191.80	4.4%
Personnel Costs	\$ 18,079,400	\$ 19,718,700	9.1%
Operating Expenditures	10,884,400	11,334,400	4.1%
Capital Outlay	32,468,000	19,701,000	-39.3%
Trustee and Benefit	17,469,300	17,969,300	2.9%
Department Total	\$ 78,901,100	\$ 68,723,400	-12.9%

Idaho Department of Parks and Recreation
FY 2025 Budget Request - *DRAFT Proposal*
All Agency Functions

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Total Appropriation	183.80	3,915,000	53,622,300	21,363,800	78,901,100
FY 2024 Total Estimated Expenditures	183.80	4,665,000	140,422,300	36,863,800	181,951,100
FTP or Fund Adjustment		-	-	-	-
Removal of One-time Expenditures		-	(17,308,000)	(5,260,000)	(22,568,000)
Removal of Reappropriation		(750,000)	(86,800,000)	(15,500,000)	(103,050,000)
Base Reductions		-	-	-	-
FY 2025 Base	183.80	3,915,000	36,314,300	16,103,800	56,333,100
Program Maintenance					
Benefit Cost Increase (Estimate \$750 per FTP)		26,400	102,300	9,200	137,900
CEC Salary Multiplier (Estimate 3%)		86,800	327,700	29,500	444,000
Replacement Items - Rec Bureau Equipment		-	1,406,000	100,000	1,506,000
Replacement Items - Park Infrastructure & Equipment		-	340,000	-	340,000
Replacement Items - Vehicles		-	730,000	-	730,000
Replacement Items - Computer Replacement		-	100,000	-	100,000
Replacement Items - Capital Maintenance Projects		-	-	-	-
FY 2025 Program Maintenance	183.80	4,028,200	39,320,300	16,242,500	59,591,000
Program Enhancements					
12.01 - Park Operations 7.0 FTPs	7.00	-	443,500	-	443,500
12.02 - Park Operations Increase Seasonal PC	-	-	200,000	-	200,000
12.03 - Park Operations Increase OE	-	-	300,000	-	300,000
12.04 - 2% Equity Departmentwide	-	-	300,000	-	300,000
12.05 - Rec Bureau OHV Law Enforcement Program	-	-	500,000	-	500,000
12.06 - Rec Bureau Travel Trailer	-	-	75,000	-	75,000
12.07 - Rec Bureau OHV Responsible Use Media	-	-	150,000	-	150,000
12.08 - Rec Bureau Snowmobile Signs and Trail Markers	-	-	100,000	-	100,000
12.09 - Farragut Brig Entrance Roundabout	-	-	1,800,000	-	1,800,000
12.10 - Statewide RV Camping Improvements	-	-	4,500,000	-	4,500,000
12.11 - Lake Walcott BOR Grant Water Utilities	-	-	-	400,000	400,000
12.12 - Lake Cascade BOR Grant Shoreline Erosion	-	-	-	250,000	250,000
12.13 - Development Bureau Project Manager 2	1.00	-	113,900	-	113,900
FY 2025 Budget Request	191.80	4,028,200	47,802,700	16,892,500	68,723,400
Budget by Expenditure Object					
Personnel Costs		3,088,200	15,346,700	1,283,800	19,718,700
Operating Expenditures		940,000	9,763,200	631,200	11,334,400
Capital Outlay		-	8,951,000	10,750,000	19,701,000
Trustee and Benefit		-	13,741,800	4,227,500	17,969,300
		4,028,200	47,802,700	16,892,500	68,723,400

Idaho Department of Parks and Recreation
FY 2025 Budget Request - *DRAFT Proposal*
Management Services

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Total Appropriation	33.08	806,200	18,688,000	3,002,600	22,496,800
FY 2024 Total Estimated Expenditures	33.08	806,200	18,688,000	3,002,600	22,496,800
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(100,000)	-	(100,000)
Base Reductions	-	-	-	-	-
FY 2025 Base	33.08	806,200	18,588,000	3,002,600	22,396,800
Program Maintenance					
Benefit Cost Increase (Estimate \$750 per FTP)	-	3,500	21,200	-	24,700
CEC Salary Multiplier (Estimate 3%)	-	13,700	77,400	-	91,100
Replacement Items - Vehicles	-	-	70,000	-	70,000
Replacement Items - Computer Replacement	-	-	100,000	-	100,000
Replacement Items - Capital Maintenance Projects	-	-	-	-	-
FY 2025 Program Maintenance	33.08	823,400	18,856,600	3,002,600	22,682,600
Program Enhancements					
12.04 - 2% Equity Departmentwide	-	-	62,000	-	62,000
12.13 - Development Bureau Project Manager 2	1.00	-	113,900	-	113,900
FY 2025 Budget Request	34.08	823,400	19,032,500	3,002,600	22,858,500
Budget by Expenditure Object					
Personnel Costs		472,100	2,895,200	-	3,367,300
Operating Expenditures		351,300	2,925,500	2,600	3,279,400
Capital Outlay		-	170,000	-	170,000
Trustee and Benefit		-	13,041,800	3,000,000	16,041,800
		823,400	19,032,500	3,002,600	22,858,500

Idaho Department of Parks and Recreation
FY 2025 Budget Request - *DRAFT Proposal*
Operations

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Total Appropriation	150.72	3,108,800	21,054,300	3,361,200	27,524,300
FY 2024 Total Estimated Expenditures	150.72	3,108,800	21,054,300	3,361,200	27,524,300
FTP or Fund Adjustment		-	-	-	-
Removal of One-time Expenditures		-	(3,328,000)	(260,000)	(3,588,000)
Base Reductions		-	-	-	-
FY 2025 Base	150.72	3,108,800	17,726,300	3,101,200	23,936,300
Program Maintenance					
Benefit Cost Increase (Estimate \$750 per FTP)		22,900	81,100	9,200	113,200
CEC Salary Multiplier (Estimate 3%)		73,100	250,300	29,500	352,900
Replacement Items - Rec Bureau Equip & Vehicles (10.31 and 10.33)		-	1,406,000	100,000	1,506,000
Replacement Items - Park Infrastructure & Equip (10.31)		-	340,000	-	340,000
Replacement Items - Park Vehicles (10.33)		-	660,000	-	660,000
Replacement Items - Capital Maintenance Projects (10.36)		-	-	-	-
FY 2025 Program Maintenance	150.72	3,204,800	20,463,700	3,239,900	26,908,400
Program Enhancements					
12.01 - Park Operations 7.0 FTPs	7.00	-	443,500	-	443,500
12.02 - Park Operations Increase Seasonal PC	-	-	200,000	-	200,000
12.03 - Park Operations Increase OE	-	-	300,000	-	300,000
12.04 - 2% Equity Departmentwide	-	-	238,000	-	238,000
12.05 - Rec Bureau OHV Law Enforcement Program	-	-	500,000	-	500,000
12.06 - Rec Bureau Travel Trailer	-	-	75,000	-	75,000
12.07 - Rec Bureau OHV Responsible Use Media	-	-	150,000	-	150,000
12.08 - Rec Bureau Snowmobile Signs and Trail Markers	-	-	100,000	-	100,000
FY 2025 Budget Request	157.72	3,204,800	22,470,200	3,239,900	28,914,900
Budget by Expenditure Object					
Personnel Costs		2,616,100	12,451,500	1,283,800	16,351,400
Operating Expenditures		588,700	6,837,700	628,600	8,055,000
Capital Outlay		-	2,481,000	100,000	2,581,000
Trustee and Benefit		-	700,000	1,227,500	1,927,500
		3,204,800	22,470,200	3,239,900	28,914,900

Idaho Department of Parks and Recreation
FY 2025 Budget Request - *DRAFT Proposal*
Capital Development

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Original Appropriation	-	-	13,880,000	15,000,000	28,880,000
Reappropriation	-	750,000	86,800,000	15,500,000	103,050,000
FY 2024 Total Estimated Expenditures	-	750,000	100,680,000	30,500,000	131,930,000
FTP or Fund Adjustment	-	-	-	-	-
Removal of One-time Expenditures	-	-	(13,880,000)	(5,000,000)	(18,880,000)
Removal of Reappropriation	-	(750,000)	(86,800,000)	(15,500,000)	(103,050,000)
Base Reductions	-	-	-	-	-
FY 2025 Base	-	-	-	10,000,000	10,000,000
Program Maintenance					
Capital Maintenance - Health & Safety (10.35)	-	-	-	-	-
Capital Maintenance - Preservation / Preventative Maintenance	-	-	-	-	-
Capital Maintenance - Building and Infrastructure Improvement	-	-	-	-	-
FY 2025 Program Maintenance	-	-	-	10,000,000	10,000,000
Program Enhancements					
12.09 - Farragut Brig Entrance Roundabout			1,800,000		1,800,000
12.10 - Statewide RV Camping Improvements			4,500,000		4,500,000
12.11 - Lake Walcott BOR Grant Water Utilities				400,000	400,000
12.12 - Lake Cascade BOR Grant Shoreline Erosion				250,000	250,000
FY 2025 Budget Request	-	-	6,300,000	10,650,000	16,950,000
Budget by Expenditure Object					
Personnel Costs		-	-	-	-
Operating Expenditures		-	-	-	-
Capital Outlay		-	6,300,000	10,650,000	16,950,000
Trustee and Benefit		-	-	-	-
		-	6,300,000	10,650,000	16,950,000

Idaho Department of Parks and Recreation
FY 2025 Budget Request - *DRAFT Proposal*

Program Enhancement Summary

Priority Rank	DU	Description	Fund	FTP	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/ Benefit	TOTAL
1	12.01	Park Operations - 7.0 FTP New Positions Request 3 new Rangers, 1 Asst Manager, 2 Admin Asst, and 1 OS2 to support park operations. Ongoing PC.	0243	7.00	443,500				443,500
		Subtotal		7.00	443,500	-	-	-	443,500
2	12.02	Park Operations - Statewide Increase in Seasonal PC Increase in ongoing PC appropriation for parks to provide for additional hours and pay rates to support increased visitation.	0243		200,000				200,000
		Subtotal		-	200,000	-	-	-	200,000
3	12.03	Park Operations - Statewide Increase in Operating Exp Increase in ongoing OE appropriation for parks to provide for increased utility costs and demand from increased visitation.	0243			300,000			300,000
		Subtotal		-	-	300,000	-	-	300,000
4	12.04	Departmentwide - 2% Equity Increase for all FTPs Increase in ongoing PC to address systemic compression, below market salaries, and cost of labor statewide.	0243		300,000				300,000
		Subtotal		-	300,000	-	-	-	300,000
5	12.05	Recreation Bureau - OHV Law Enforcement Program Program to distribute a portion of OHV sticker fees to county law enforcement for education and safety.	0250.04					500,000	500,000
		Subtotal		-	-	-	-	500,000	500,000
6	12.06	Recreation Bureau - Trails Program Travel Trailer One-time capital outlay for the purchase of a towable travel trailer for the OHV trail maintenance crew.	0247.03				75,000		75,000
		Subtotal		-	-	-	75,000	-	75,000
7	12.07	Recreation Bureau - Responsible OHV Use Media One-time OE appropriation for a public awareness advertising campaign to promote responsible OHV use in Idaho.	0250.04			150,000			150,000
		Subtotal		-	-	150,000	-	-	150,000
8	12.08	Recreation Bureau - Snowmobile Signs and Trail Markers One-time OE appropriation for the purchase of signs and trail markers for snowmobile trails and trailheads statewide.	0250.03			100,000			100,000
		Subtotal		-	-	100,000	-	-	100,000
9	12.09	Farragut - Brig Entrance Roundabout One-time capital outlay for ITD's contribution for reconstruction of Farragut central entrance road.	0349				1,800,000		1,800,000
		Subtotal		-	-	-	1,800,000	-	1,800,000
10	12.10	Statewide - RV Camping Improvements One-time capital outlay for RV grant program funds for camping improvements at various parks. Development Bureau will be refining a prioritized list where RV Grants can be used.	0250.05				4,500,000		4,500,000
									-
									-
									-

Idaho Department of Parks and Recreation
FY 2025 Budget Request - **DRAFT Proposal**

Program Enhancement Summary

Priority Rank	DU	Description	Fund	FTP	Personnel Costs	Operating Expenditure	Capital Outlay	Trustee/ Benefit	TOTAL
		Subtotal		-	-	-	4,500,000	-	4,500,000
11	12.11	Lake Walcott - BOR Grant Water Utilities One-time capital outlay for federal spending authority for Bureau of Reclamation grant to upgrade water throughout campground. Matching funds from FY 2023 surplus funds.	0348				400,000		400,000
		Subtotal		-	-	-	400,000	-	400,000
12	12.12	Lake Cascade - BOR Shoreline Erosion One-time capital outlay for federal spending authority for Bureau of Reclamation grant for shoreline erosion control. Matching funds from FY 2023 surplus funds.	0348				250,000		250,000
		Subtotal		-	-	-	250,000	-	250,000
13	12.13	Development Bureau Project Manager 2 - 1.0 FTP Ongoing PC for new Project Manager 2 to supervise 3 development bureau staff and manage development projects statewide.	0243	1.00	113,900				113,900
		Subtotal		1.00	113,900	-	-	-	113,900
		Total Program Enhancements		8.00	1,057,400	550,000	7,025,000	500,000	9,132,400

FORM B7: ONE-TIME OE AND ONE-TIME CO SUMMARY

Agency/Department: Department of Parks and Recreation
 Program (if applicable):

Request for Fiscal Year : 2025

Agency Number: 340

Function/Activity Number:

Original Request Date:
9/1/2023

Revision Request Date:

Page: of

Priority Order	Program	DU	Fund	Subobject Code	Item/Description	Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
02		10.31	0247.03	6610	OHV Rec - Replace 3 Snowmobile Trail Groomers	N/A	2014	40	3	325,000	975,000
02		10.31	0247.03	6610	OHV Rec - Replace 2 Snowmobile Trail Groomer Drags	N/A	2014	40	2	50,000	100,000
02		10.31	0247.03	6610	OHV Rec - Replace Trail Cat / Trail Dozer	N/A	2020	6	1	100,000	100,000
02		10.33	0247.03	6650	OHV Rec - Replace 2 ATVs	N/A	2011	8	2	12,500	25,000
02		10.33	0247.03	6650	OHV Rec - Replace 2 Snowmobiles	N/A	2018	9	2	18,000	36,000
02		10.33	0247.03	6650	OHV Rec - Replace 4 Off-highway Motorcycles	N/A	2013	18	4	12,500	50,000
02		10.33	0247.03	6630	OHV Rec - Replace 3/4-ton Crew Cab Utility Truck (R413)	130,000	2011	1	1	60,000	60,000
02		10.33	0247.03	6630	OHV Rec - Replace 3/4-ton Crew Cab Utility Truck (R382)	110,000	2008	1	1	60,000	60,000
02		10.33	0348	6630	Boating Rec - Replace 3/4-ton Crew Cab Work Truck (R355)	110,000	2007	1	1	60,000	60,000
02		10.33	0348	6650	Boating Rec - Replace 2 Waverunners and Trailer	N/A	2006	4	2	20,000	40,000
02		10.33	0243	6630	Park Operations Replace 12 Standard Duty Work Trucks (TBD)			12	12	55,000	660,000
02		10.31	0243	6650	Park Operations Other Equipment Replacement (TBD)			1	1	340,000	340,000
01		10.34	0243	6410	PC and Laptop Replacement				40	2,500	100,000
01		10.33	0243	6630	Replace HQ Pool Vehicle Ford Fusion or Similar	100,000	2014	4	1	35,000	35,000
01		10.33	0243	6630	Replace HQ Pool Vehicle Ford Fusion or Similar	140,000	2014	4	1	35,000	35,000
Grand Total										2,676,000	

Grand Total by Program										2,676,000
01				Management Services						170,000
02				Park Operations						2,506,000
03				Capital Development						-

Grand Total by Decision Unit										2,676,000
	10.31			Replacement Items - Park Infrastructure Repair & Equipment Replacement						1,515,000
	10.33			Replacement Items - Vehicles						1,061,000
	10.34			Replacement Items - IT Replacement Equipment						100,000
	10.35			Capital Maintenance - Health & Safety						-
	10.36			Capital Maintenance - Preservation / Preventative Maintenance						-
	10.37			Capital Maintenance - Building and Infrastructure Improvements						-

Grand Total by Fund Source										2,676,000
		0001		General Fund						-
		0243		Parks and Recreation Fund						1,170,000
		0247.03		Recreational Fuels - Off-road Motor Vehicle						1,406,000
		0348		Federal Fund						100,000

Grand Total by Category										2,676,000
			6198	Other Site Development - 1099 Reportable			0	0		-
			6398	Other Property Improvements - 1099 Reportable			0	0		-
			6410	Personal Computer Hardware			0	40		100,000
			6610	Landscape Equipment			86	6		1,175,000
			6630	Auto & Light Trucks			23	17		910,000
			6650	Small Motorized Equipment			40	11		491,000

Idaho Department of Parks and Recreation
FY 2024 Budget

As Appropriated by Program, Fund, and Expenditure Classification
House Bill 319 and Senate Bill 1196

	For Personnel Costs	For Operating Expenditures	For Capital Outlay	For Trustee and Benefit Payments	Total
I. Management Services:					
From (Fund):					
General Fund (10000)	\$ 454,900	\$ 351,300	\$ -	\$ -	\$ 806,200
Indirect Cost Recovery (12500)	298,500	197,200	-	-	495,700
Parks and Recreation (24300)	1,642,100	2,019,500	100,000	420,000	4,181,600
Recreational Fuels (24700)	392,300	548,100	-	2,971,800	3,912,200
Parks and Recreation Registration (25000)	287,800	145,100	-	9,650,000	10,082,900
Miscellaneous (34900)	-	15,600	-	-	15,600
Federal (34800)	-	2,600	-	3,000,000	3,002,600
Management Services Total	\$ 3,075,600	\$ 3,279,400	\$ 100,000	\$ 16,041,800	\$ 22,496,800
I. Operations:					
From (Fund):					
General Fund (10000)	\$ 2,520,100	\$ 588,700	\$ -	\$ -	\$ 3,108,800
Indirect Cost Recovery (12500)	-	2,400	-	-	2,400
Parks and Recreation (24300)	8,377,900	2,898,300	2,000,000	-	13,276,200
Recreational Fuels (24700)	272,200	469,600	1,228,000	-	1,969,800
Parks and Recreation Registration (25000)	1,132,100	1,106,300	-	200,000	2,438,400
Miscellaneous (34900)	19,600	76,500	-	-	96,100
Public Recreation Enterprise (41001)	864,700	1,429,000	-	-	2,293,700
Parks and Recreation Expendable Trust (49600)	572,100	405,600	-	-	977,700
Federal (34800)	1,245,100	628,600	260,000	1,227,500	3,361,200
Operations Total	\$ 15,003,800	\$ 7,605,000	\$ 3,488,000	\$ 1,427,500	\$ 27,524,300
I. Capital Development:					
From (Fund):					
Parks and Recreation (24300)	\$ -	\$ -	\$ 12,080,000	\$ -	\$ 12,080,000
Recreational Fuels (24700)	-	-	1,225,000	-	1,225,000
Parks and Recreation Expendable Trust (49600)	-	-	575,000	-	575,000
ARPA State Fiscal Recovery (34430)	-	-	15,000,000	-	15,000,000
Capital Development Total	\$ -	\$ -	\$ 28,880,000	\$ -	\$ 28,880,000
Grand Total	\$ 18,079,400	\$ 10,884,400	\$ 32,468,000	\$ 17,469,300	\$ 78,901,100

Department of Parks and Recreation

DEPARTMENT SUMMARY:	FY 2022 Total Appr	FY 2022 Actual	FY 2023 Total Appr	FY 2024 Request	FY 2024 Gov Rec	FY 2024 Approp
BY FUND SOURCE						
General	3,993,800	3,574,600	5,049,800	3,798,200	3,899,400	3,915,000
Dedicated	47,047,200	28,438,700	136,330,700	43,400,000	43,569,900	53,622,300
Federal	11,000,200	4,112,800	35,574,300	21,320,600	21,357,000	21,363,800
Total:	62,041,200	36,126,100	176,954,800	68,518,800	68,826,300	78,901,100
Percent Change:		(41.8%)	389.8%	(61.3%)	(61.1%)	(55.4%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	14,059,800	13,274,100	16,255,300	17,697,100	18,004,600	18,079,400
Operating Expenditures	9,017,200	8,224,900	10,011,500	10,884,400	10,884,400	10,884,400
Capital Outlay	23,694,900	9,703,600	135,418,700	22,468,000	22,468,000	32,468,000
Trustee/Benefit	15,269,300	4,923,500	15,269,300	17,469,300	17,469,300	17,469,300
Total:	62,041,200	36,126,100	176,954,800	68,518,800	68,826,300	78,901,100
Full-Time Positions (FTP)	159.39	159.39	170.97	185.80	183.80	183.80

For organizational purposes, Section 67-4401, Idaho Code, places the Lava Hot Springs Foundation into the Department of Parks and Recreation. The foundation has a separate governing board and prior to passage of S1123 of 2021 submitted its budget request independently for consideration.

Department of Parks and Recreation

DIVISION SUMMARY:	FY 2022 Total Appr	FY 2022 Actual	FY 2023 Total Appr	FY 2024 Request	FY 2024 Gov Rec	FY 2024 Approp
BY PROGRAM						
Management Services	19,339,200	9,712,900	20,167,100	22,599,400	22,494,400	22,496,800
Park Operations	20,317,000	17,784,800	23,458,000	27,039,400	27,451,900	27,524,300
Capital Development	22,385,000	8,628,400	133,329,700	18,880,000	18,880,000	28,880,000
Total:	62,041,200	36,126,100	176,954,800	68,518,800	68,826,300	78,901,100
BY FUND SOURCE						
General	3,993,800	3,574,600	5,049,800	3,798,200	3,899,400	3,915,000
Dedicated	47,047,200	28,438,700	136,330,700	43,400,000	43,569,900	53,622,300
Federal	11,000,200	4,112,800	35,574,300	21,320,600	21,357,000	21,363,800
Total:	62,041,200	36,126,100	176,954,800	68,518,800	68,826,300	78,901,100
Percent Change:		(41.8%)	389.8%	(61.3%)	(61.1%)	(55.4%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	14,059,800	13,274,100	16,255,300	17,697,100	18,004,600	18,079,400
Operating Expenditures	9,017,200	8,224,900	10,011,500	10,884,400	10,884,400	10,884,400
Capital Outlay	23,694,900	9,703,600	135,418,700	22,468,000	22,468,000	32,468,000
Trustee/Benefit	15,269,300	4,923,500	15,269,300	17,469,300	17,469,300	17,469,300
Total:	62,041,200	36,126,100	176,954,800	68,518,800	68,826,300	78,901,100
Full-Time Positions (FTP)	159.39	159.39	170.97	185.80	183.80	183.80

In accordance with Section 67-3519, Idaho Code, this agency is authorized no more than 183.8 full-time equivalent positions at any point during the period July 1, 2023, through June 30, 2024.

	FTP	Gen	Ded	Fed	Total
FY 2023 Original Appropriation	170.97	3,730,600	40,846,100	32,335,100	76,911,800
Reappropriation	0.00	419,200	10,484,600	3,239,200	14,143,000
Supplementals	0.00	85,900,000	85,000,000	0	170,900,000
Other Appropriation Adjustments	0.00	(85,000,000)	0	0	(85,000,000)
FY 2023 Total Appropriation	170.97	5,049,800	136,330,700	35,574,300	176,954,800
Executive Carry Forward	0.00	0	4,276,500	2,790,300	7,066,800
Removal of One-Time Expenditures	0.00	(1,319,200)	(108,420,400)	(22,745,900)	(132,485,500)
FY 2024 Base	170.97	3,730,600	32,186,800	15,618,700	51,536,100
Personnel Cost Benefits	0.00	46,900	164,300	16,900	228,100
Replacement Items	0.00	0	4,708,000	260,000	4,968,000
Statewide Cost Allocation	0.00	(2,100)	190,000	0	187,900
Change in Employee Compensation	0.00	106,800	373,900	38,000	518,700
FY 2024 Program Maintenance	170.97	3,882,200	37,623,000	15,933,600	57,438,800
Line Items	14.83	10,000,000	16,070,600	5,417,200	31,487,800
DHR Consolidation	(2.00)	32,800	(71,300)	13,000	(25,500)
Revenue Adjustments & Cash Transfers	0.00	(10,000,000)	0	0	(10,000,000)
FY 2024 Total	183.80	3,915,000	53,622,300	21,363,800	78,901,100
% Chg from FY 2023 Orig Approp.	7.5%	4.9%	31.3%	(33.9%)	2.6%
% Chg from FY 2023 Total Approp.	7.5%	(22.5%)	(60.7%)	(39.9%)	(55.4%)

I. Department of Parks and Recreation: Management Services

Agency Number & Appropriation Unit: 340 PRAA

Bill Number & Chapter: H319 (Ch.195)

PROGRAM DESCRIPTION: The Management Services Program implements the policies of the Parks and Recreation Board, and administers the operation of the bureaus within the department. In addition to the executive staff, it includes staffing for human resources, public information, fiscal, information technology, reservations, registrations, capital development, and outdoor recreation.

PROGRAM SUMMARY:	FY 2022 Total Appr	FY 2022 Actual	FY 2023 Total Appr	FY 2024 Request	FY 2024 Gov Rec	FY 2024 Approp
BY FUND SOURCE						
General	719,600	719,600	782,500	790,400	806,700	806,200
Dedicated	16,017,000	8,870,200	16,782,000	18,806,400	18,685,100	18,688,000
Federal	2,602,600	123,100	2,602,600	3,002,600	3,002,600	3,002,600
Total:	19,339,200	9,712,900	20,167,100	22,599,400	22,494,400	22,496,800
Percent Change:		(49.8%)	107.6%	12.1%	11.5%	11.6%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	2,728,500	2,477,700	3,104,800	3,178,200	3,073,200	3,075,600
Operating Expenditures	2,747,200	2,379,900	3,091,500	3,279,400	3,279,400	3,279,400
Capital Outlay	21,700	21,700	129,000	100,000	100,000	100,000
Trustee/Benefit	13,841,800	4,833,600	13,841,800	16,041,800	16,041,800	16,041,800
Total:	19,339,200	9,712,900	20,167,100	22,599,400	22,494,400	22,496,800
Full-Time Positions (FTP)	33.75	33.75	35.08	35.08	33.08	33.08
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2023 Original Appropriation	35.08	782,500	16,782,000	2,602,600	20,167,100	
Executive Carry Forward	0.00	0	4,043,300	2,140,300	6,183,600	
FY 2023 Estimated Expenditures	35.08	782,500	20,825,300	4,742,900	26,350,700	
Removal of Onetime Expenditures	0.00	0	(4,172,300)	(2,140,300)	(6,312,600)	
Base Adjustments	0.00	0	0	0	0	
FY 2024 Base	35.08	782,500	16,653,000	2,602,600	20,038,100	
Personnel Benefit Costs	0.00	6,300	41,100	0	47,400	
Replacement Items	0.00	0	100,000	0	100,000	
Statewide Cost Allocation	0.00	(2,100)	190,000	0	187,900	
Change in Employee Compensation	0.00	14,300	92,200	0	106,500	
FY 2024 Maintenance (MCO)	35.08	801,000	17,076,300	2,602,600	20,479,900	
10. Dedicated Fund Grant Authority	0.00	0	1,800,000	400,000	2,200,000	
Human Resource Consolidation	(2.00)	5,200	(188,300)	0	(183,100)	
FY 2024 Total Appropriation	33.08	806,200	18,688,000	3,002,600	22,496,800	
% Change From FY 2023 Original Approp.	(5.7%)	3.0%	11.4%	15.4%	11.6%	

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included funding for personal and laptop computers. Line item 10 provided funding so that the department is able to distribute more grants to local agencies via grants. Recipients of grants moneys have historically included county snowmobile trail grooming programs, municipal park programs, and local government agencies.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that exempts the agency from the 10% transfer limitation between budgeted programs. This exemption allows the agency to use unutilized grant moneys in the Management Services Program for capital projects and improvements in the Park Operations and Capital Development Programs.

FY 2024 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	4.70	454,900	351,300	0	0	806,200
D 12500	Indirect Cost Recov	3.45	298,500	197,200	0	0	495,700
D 24300	Parks and Recreation	17.83	1,642,100	2,019,500	0	420,000	4,081,600
OT D 24300	Parks and Recreation	0.00	0	0	100,000	0	100,000
D 24700	Recreational Fuels	3.95	392,300	548,100	0	2,971,800	3,912,200
D 25000	P&R Registration	3.15	287,800	145,100	0	9,650,000	10,082,900
D 34900	Miscellaneous Revenue	0.00	0	15,600	0	0	15,600
F 34800	Federal Grant	0.00	0	2,600	0	3,000,000	3,002,600
Totals:		33.08	3,075,600	3,279,400	100,000	16,041,800	22,496,800

II. Department of Parks and Recreation: Park Operations

Agency Number & Appropriation Unit: 340 PRBA

Bill Number & Chapter: H319 (Ch.195)

PROGRAM DESCRIPTION: The Park Operations Program has the responsibility of managing Idaho's 30 state parks and state trails by providing visitors a quality outdoor experience through recreation, interpretation, and education programs, while protecting the natural resources for future generations.

PROGRAM SUMMARY:	FY 2022 Total Appr	FY 2022 Actual	FY 2023 Total Appr	FY 2024 Request	FY 2024 Gov Rec	FY 2024 Approp
BY FUND SOURCE						
General	2,769,000	2,769,000	2,948,100	3,007,800	3,092,700	3,108,800
Dedicated	14,602,500	13,239,000	17,493,800	20,713,600	21,004,800	21,054,300
Federal	2,945,500	1,776,800	3,016,100	3,318,000	3,354,400	3,361,200
Total:	20,317,000	17,784,800	23,458,000	27,039,400	27,451,900	27,524,300
Percent Change:		(12.5%)	31.9%	15.3%	17.0%	17.3%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	11,331,300	10,796,400	13,150,500	14,518,900	14,931,400	15,003,800
Operating Expenditures	6,270,000	5,845,000	6,920,000	7,605,000	7,605,000	7,605,000
Capital Outlay	1,288,200	1,053,500	1,960,000	3,488,000	3,488,000	3,488,000
Trustee/Benefit	1,427,500	89,900	1,427,500	1,427,500	1,427,500	1,427,500
Total:	20,317,000	17,784,800	23,458,000	27,039,400	27,451,900	27,524,300
Full-Time Positions (FTP)	125.64	125.64	135.89	150.72	150.72	150.72
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2023 Original Appropriation	135.89	2,948,100	17,493,800	3,016,100	23,458,000	
Executive Carry Forward	0.00	0	233,200	650,000	883,200	
FY 2023 Estimated Expenditures	135.89	2,948,100	17,727,000	3,666,100	24,341,200	
Removal of Onetime Expenditures	0.00	0	(2,193,200)	(650,000)	(2,843,200)	
Base Adjustments	0.00	0	0	0	0	
FY 2024 Base	135.89	2,948,100	15,533,800	3,016,100	21,498,000	
Personnel Benefit Costs	0.00	40,600	123,200	16,900	180,700	
Replacement Items	0.00	0	1,983,000	260,000	2,243,000	
Change in Employee Compensation	0.00	92,500	281,700	38,000	412,200	
FY 2024 Maintenance (MCO)	135.89	3,081,200	17,921,700	3,331,000	24,333,900	
1. Additional Park Personnel	10.00	0	649,600	0	649,600	
2. Park Operations Increase	0.00	0	485,000	0	485,000	
3. Increase Seasonal Employee Pay	0.00	0	150,000	0	150,000	
4. Personnel for Motorized Trail Program	2.00	0	379,200	0	379,200	
5. Convert PT Employees to FT	0.83	0	41,400	17,200	58,600	
6. Responsible OHV Media Campaign	0.00	0	100,000	0	100,000	
7. UTV for Motorized Trail Programs	0.00	0	25,000	0	25,000	
11. Maintenance Crew - East Region	2.00	0	1,185,400	0	1,185,400	
DHR Consolidation	0.00	27,600	117,000	13,000	157,600	
FY 2024 Total Appropriation	150.72	3,108,800	21,054,300	3,361,200	27,524,300	
% Change From FY 2023 Original Approp.	10.9%	5.5%	20.4%	11.4%	17.3%	

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature made standard maintenance adjustments for benefit costs, statewide cost allocation, change in employee compensation, and human resource consolidation (details on p. 5). Replacement items included funding for vehicles, boats, snowmobiles, trail grooming equipment, all terrain vehicles, and radio equipment. The Legislature also provided 8 line items. Line item 1 provided 10.00 FTP and funding for additional staff across the state. Line item 2 provided additional funding for higher utility, fuel, and maintenance costs at parks. Line item 3 included additional funding to increase wages for seasonal positions and the starting salary from \$12 to \$15 an hour. Line item 4 included 2.00 FTP and funding to staff the agency's off-highway vehicle programs to ensure that trails are safe and maintained. Line item 6 provided onetime funds for a public awareness advertising campaign to promote responsible off-highway vehicle use on public lands. Line item 7 included onetime funds to purchase a utility type vehicle for the motorized trails program. Line items 4, 6, and 7 were appropriated in response to increased use of off-highway vehicles across the state as reported by the agency. Line item 11 included 2.00 FTP and funding to establish a regional maintenance crew in the Idaho Falls region.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that exempts the agency from the 10% transfer limitation between budgeted programs. This exemption allows the agency to use unutilized grant moneys in the Management Services Program for capital projects and improvements in the Park Operations and Capital Development Programs.

FY 2024 APPROPRIATION:		FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Total
G 10000	General	30.50	2,520,100	588,700	0	0	3,108,800
D 12500	Indirect Cost Recov	0.00	0	2,400	0	0	2,400
D 24300	Parks and Recreation	86.38	8,377,900	2,898,300	0	0	11,276,200
OT D 24300	Parks and Recreation	0.00	0	0	2,000,000	0	2,000,000
D 24700	Recreational Fuels	3.03	272,200	369,600	0	0	641,800
OT D 24700	Recreational Fuels	0.00	0	100,000	1,228,000	0	1,328,000
D 25000	P&R Registration	9.22	1,132,100	1,106,300	0	200,000	2,438,400
D 34900	Miscellaneous Revenue	0.00	19,600	76,500	0	0	96,100
D 41001	Pub Rec Enterprise	4.12	864,700	1,429,000	0	0	2,293,700
D 49600	P&R Expend. Trust	4.70	572,100	405,600	0	0	977,700
F 34800	Federal Grant	12.77	1,245,100	628,600	0	1,227,500	3,101,200
OT F 34800	Federal Grant	0.00	0	0	260,000	0	260,000
Totals:		150.72	15,003,800	7,605,000	3,488,000	1,427,500	27,524,300

III. Department of Parks and Recreation: Capital Development

Agency Number & Appropriation Unit: 340 PRCA

Bill Number & Chapter: H211 (Ch.59), H319 (Ch.195), S1196 (Ch.212)

PROGRAM DESCRIPTION: The Capital Development Program was initiated to administer the acquisition, planning, and construction of improvements to existing and proposed state parks. The recreation needs of present and future populations are identified in a Statewide Comprehensive Outdoor Recreation Plan and changes are implemented in a manner conducive to preserving the areas' natural and historic values. The capital development program has no positions. The program is zero-based each year and accounts for the maintenance and repair and capital development costs of the parks.

PROGRAM SUMMARY:	FY 2022 Total Appr	FY 2022 Actual	FY 2023 Total Appr	FY 2024 Request	FY 2024 Gov Rec	FY 2024 Approp
BY FUND SOURCE						
General	505,200	86,000	1,319,200	0	0	0
Dedicated	16,427,700	6,329,500	102,054,900	3,880,000	3,880,000	13,880,000
Federal	5,452,100	2,212,900	29,955,600	15,000,000	15,000,000	15,000,000
Total:	22,385,000	8,628,400	133,329,700	18,880,000	18,880,000	28,880,000
Percent Change:		(61.5%)	1,445.2%	(85.8%)	(85.8%)	(78.3%)
BY EXPENDITURE CLASSIFICATION						
Capital Outlay	22,385,000	8,628,400	133,329,700	18,880,000	18,880,000	28,880,000
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2023 Original Appropriation	0.00	0	6,570,300	26,716,400	33,286,700	
Prior Year Reappropriation	0.00	419,200	10,484,600	3,239,200	14,143,000	
1. Trail of the CDAs Maintenance Shop	0.00	900,000	0	0	900,000	
2. Parks Projects Transfer	0.00	85,000,000	85,000,000	0	170,000,000	
Other App Adjustments	0.00	(85,000,000)	0	0	(85,000,000)	
FY 2023 Total Appropriation	0.00	1,319,200	102,054,900	29,955,600	133,329,700	
Removal of Onetime Expenditures	0.00	(1,319,200)	(102,054,900)	(19,955,600)	(123,329,700)	
FY 2024 Base	0.00	0	0	10,000,000	10,000,000	
Replacement Items	0.00	0	2,625,000	0	2,625,000	
FY 2024 Maintenance (MCO)	0.00	0	2,625,000	10,000,000	12,625,000	
8. McCroskey Group Shelter and Facilities	0.00	0	375,000	0	375,000	
9. Priest Lake Lionhead Entrance Station	0.00	0	880,000	0	880,000	
12. GF Transfer for Capital Projects	0.00	10,000,000	10,000,000	0	20,000,000	
51. SFRF Projects	0.00	0	0	5,000,000	5,000,000	
Revenue Adjustments & Cash Transfers	0.00	(10,000,000)	0	0	(10,000,000)	
FY 2024 Total Appropriation	0.00	0	13,880,000	15,000,000	28,880,000	
% Change From FY 2023 Original Approp.	0.0%	0.0%	111.3%	(43.9%)	(13.2%)	
% Change From FY 2023 Total Approp.	0.0%	(100.0%)	(86.4%)	(49.9%)	(78.3%)	

FISCAL YEAR 2023 SUPPLEMENTAL: Section 1 of H211 provided \$900,000 from the General Fund to complete construction of a maintenance building and related improvements next to the Trail of the Coeur d'Alenes. This appropriation was provided as a supplemental due to the deadline for the current maintenance building to be demolished is December of 2024.

Section 1 of S1196 provided for the appropriation and transfer of \$85 million from the General Fund to the Parks and Recreation Fund. This appropriation included \$70,000,000 for deferred maintenance; \$10,000,000 for capital projects; and \$5,000,000 for inter-agency collaborative projects. Funding provided for inter-agency collaborative projects would be used by the department for a work group that would bring together state agencies (Departments of Parks and Recreation, Lands, Agriculture, Fish & Game), and stakeholders (sportsmen, recreationists, ranchers, farmers, timber owners and landowners allowing recreation) to increase responsible access and use for recreation. Section 2 appropriated \$85 million from the Parks and Recreation Fund to provide the agency with sufficient authority to spend the transferred funds for additional capital projects as identified in the agency's capital improvement plan.

FISCAL YEAR 2024 APPROPRIATION HIGHLIGHTS: The Legislature provided replacement items including reroofing, boat ramp replacements, fiber optic cables, crosswalk indicator signs, and other property improvements. The Legislature also appropriated three line items. Line item 8 included funding for the construction of a new shelter at McCroskey State Park near Farmington, and line item 9 included funding to replace of the entrance station at the Lionhead Unit of Priest Lake State Park near Coolin. Line item 12, through S1196, transferred \$10 million from the General Fund to the Parks and Recreation Fund for additional capital projects at parks throughout the state. This line item also included an appropriation from the Parks and Recreation Fund to ensure that the agency had sufficient authority to spend the appropriated funds for capital projects.

LEGISLATIVE REQUIREMENTS: Section 4 of S319 provided reappropriation authority for any unused and unencumbered funds at the end of FY 2023 for nonrecurring capital outlay, including previous appropriations for capital projects statewide.

BUDGET LAW EXEMPTIONS: This agency received specific legislative authorization in its FY 2024 appropriation bill that exempts the agency from the 10% transfer limitation between budgeted programs. This exemption allows the agency to use unutilized grant moneys in the Management Services Program for capital projects and improvements in the Park Operations and Capital Development Programs.

FY 2024 APPROPRIATION:		<u>FTP</u>	<u>Pers. Cost</u>	<u>Oper Exp</u>	<u>Cap Out</u>	<u>T/B Pymnts</u>	<u>Total</u>
OT D 24300	Parks and Recreation	0.00	0	0	12,080,000	0	12,080,000
OT D 24700	Recreational Fuels	0.00	0	0	1,225,000	0	1,225,000
OT D 49600	P&R Expend. Trust	0.00	0	0	575,000	0	575,000
F 34430	ARPA State Fiscal Recovery	0.00	0	0	10,000,000	0	10,000,000
OT F 34430	ARPA State Fiscal Recovery	0.00	0	0	5,000,000	0	5,000,000
Totals:		0.00	0	0	28,880,000	0	28,880,000

Department of Parks and Recreation

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (\$67-1205). Approximately 36% of the General Fund is derived from individual income tax, 53% from sales tax, 4% from corporate income tax, and 7% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund represents roughly 8.5% of the department's department-wide budget and is mainly used to pay full time employee salary and benefit costs in the Park Operations program, utility charges, and safety related maintenance and upkeep projects.

Budget Unit: PRAA(340) Management Services

FY 18	\$645,200	FY 19	\$642,200	FY 20	\$673,000	FY 21	\$633,900	FY 22	\$719,600
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Budget Unit: PRBA(340) Park Operations

FY 18	\$2,711,400	FY 19	\$2,710,500	FY 20	\$2,756,200	FY 21	\$2,606,400	FY 22	\$2,769,000
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Budget Unit: PRCA(340) Capital Development

FY 18	\$418,258	FY 19	\$110,185	FY 20	\$291,724	FY 21	\$226,246	FY 22	\$86,014
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Total General Fund (0001-00)

FY 18	\$3,774,858	FY 19	\$3,462,885	FY 20	\$3,720,924	FY 21	\$3,466,546	FY 22	\$3,574,614
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Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: Indirect Cost Recovery funds are sourced from indirect overhead costs assessed to other agencies for administering federal grants.

Uses: These funds are used to pay general administrative costs for state and federal grants. A portion of personnel costs and certain operating expenses of some support service positions in information technology, financial, purchasing, and administration that the department deems to be "indirect costs" are paid through this fund. These expenditures supplement rent, communications such as phone, postage and mailing, general office supplies, fuel, insurance and facility maintenance costs otherwise borne by other funds.

Budget Unit: PRAA(340) Management Services

FY 18	\$263,309	FY 19	\$464,210	FY 20	\$394,379	FY 21	\$437,183	FY 22	\$364,595
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Budget Unit: PRBB(340) Park Operations

FY 18	\$342	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: PRCB(340) Capital Development

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Total Indirect Cost Recovery Fund (0125-00)

FY 18	\$263,650	FY 19	\$464,210	FY 20	\$394,379	FY 21	\$437,183	FY 22	\$364,595
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Fund: Parks and Recreation (0243-00 Ded)

Sources: Park user fees such as day use fees, campground fees, leases, concessions, etc. and general operational revenues from fees, administration, and vendor fees (§67-4225).

0243-02 Administrative fee amounting to 15% of the revenue from recreational vehicle registrations (§67-7001 thru §67-7133) and fees collected from the Idaho state parks Passport Program (§67-4223(A) and §49-402(11)).

0243-03 Twenty-five dollars from each initial fee and \$15 of each renewal fee for the Sawtooth National Recreation Area special license plate is deposited in the Parks and Recreation Fund (§49-419(A)).

0243-04 The equivalent of \$2.50 from each initial fee and \$1.25 from each renewal from the sale of the cutthroat wildlife license plate is deposited into the Parks and Recreation Fund (§49-417(2)(c)).

0243-05 Revenue from the sale of the Idaho mountain bike vehicle license plate is deposited into the Parks and Recreation Fund (§49-419(E)).

Uses: Used for the administration and operations of the Parks and Recreation Department.

0243-02 Used for any agency administrative cost (§67-7106(3), §67-7013, §67-7118). Fees collected for the Idaho state parks Passport Program are deposited into this fund and subject to appropriation.

0243-03 Fifteen percent of the Sawtooth National Recreational Area special license plate revenues is retained for administrative costs and the remaining 85% is, by MOU, transferred to the Sawtooth Society for recreational facilities and services within the SNRA (49-419A).

0234-04 Revenues from the sale of the cutthroat wildlife license plate are used for the construction and maintenance of nonmotorized boating access facilities for anglers. (§49-417(2)(c)).

0234-05 Revenue from the sale of the Idaho mountain bike vehicle license plate is used for the preservation, maintenance and expansion of recreational trails on which mountain biking is permitted (§49-419(E)).

Budget Unit: PRAA(340) Management Services

FY 18	\$2,153,875	FY 19	\$2,421,259	FY 20	\$2,423,850	FY 21	\$2,955,448	FY 22	\$2,933,766
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Budget Unit: PRBA(340) Park Operations

FY 18	\$6,230,049	FY 19	\$6,657,801	FY 20	\$6,858,635	FY 21	\$7,473,877	FY 22	\$7,700,150
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Budget Unit: PRCA(340) Capital Development

FY 18	\$485,773	FY 19	\$1,107,833	FY 20	\$950,066	FY 21	\$1,356,493	FY 22	\$2,335,275
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Total Parks and Recreation Fund (0243-00)

FY 18	\$8,869,697	FY 19	\$10,186,893	FY 20	\$10,232,551	FY 21	\$11,785,818	FY 22	\$12,969,192
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Fund: Recreational Fuels (0247-00 Ded)

Sources: The source of the Recreational Fuels Fund is from three percent* of the first 25 cents of gas tax collections after deductions for tax administration, refunds, the Railroad Grade Crossing Protection Fund, the Local Bridge Inspection Fund, and the ethanol portion or 7% of the gas tax (§63-2412). It also includes 3% of the collections from the Petroleum Clean Water transfer fee §41-4910(5)(b). The 3% is further broken down into six fund-details of which the Department of Parks and Recreation is the administrator of five. The State Police are responsible for the administration of the Search and Rescue Fund.

*Note that the effective rate fell from 3% of the gas tax to 2.34% of the gas tax because H312 of 2015 did not include recreational users when the fuel tax was increased from 25 cents per gallon to 32 cents per gallon.

Uses: 0247-01 Parks and Recreation Capital Improvement: 33% of 1.28% (or 0.4244%) is distributed to the Parks and Recreation Capital Improvement Fund under §63-2412(1)(f)(1), and another 33% of 1.28% (or 0.4244%) is distributed to the Parks and Recreation Capital Improvement Fund under §63-2412(1)(f)(2). The Capital Improvement Fund shall be used to acquire, purchase, maintain, improve, repair, furnish and equip parks and recreation sites (§57-1801).

0247-02 Waterway Improvement: 66% of 1.28% (or 0.8448%) is distributed to the Waterways Improvement Fund under §63-2412(1)(f)(1), for the protection and promotion of safety, waterways improvement, creation and improvement of parking areas, making and improving boat ramps and mooring, marking of waterways, search and rescue, and the purchase of real and personal property (§57-1501). Up to 20% of the moneys may be used to defray administrative costs.

0247-03 Off-road Motor Vehicles: 66% of 1.28% (or 0.8448%) is distributed to the Off-road Vehicle Fund under §63-2412(1)(f)(2), to acquire, maintain and equip Off-Highway Vehicle (OHV) sites and facilities (§57-1901). Up to 20% of the moneys may be used to defray administrative costs.

0247-04 Roads and Bridges: 0.44% is distributed to the Parks and Recreation Capital Improvement Fund under (§63-2412(1)(f)(4), to be used solely to develop, construct, maintain and repair roads, bridges and parking areas within and leading to parks and recreation areas of the state. By agreement, about half is used for park roads and the other half is used for county access road improvements.

0247-06 The allowable 20% of the waterways and off-road motor vehicle portions of the gasoline tax diverted for recreational purposes is deposited into a separate fund-detail for administrative expenses (§63-2412).

0266-00 Search and Rescue: 1% of 1.28% (or 0.0128%) is distributed to the Search and Rescue Fund under §63-2412(1)(e)(1), and another 1% of 1.28% or (or 0.0128%) is distributed to the Search and Rescue Fund under §63-2412(1)(e)(2), for the purpose of defraying costs of search and rescue missions conducted by the county sheriff's offices (§67-2913). The State Police are the administrator of this fund-detail and therefore no expenses are recorded in the Department of Parks and Recreation. It is referenced here for informational purposes to account for the remaining portion of the 3% distribution of gas tax.

Budget Unit: PRAA(340) Management Services

FY 18	\$2,529,089	FY 19	\$2,208,925	FY 20	\$2,476,904	FY 21	\$2,608,519	FY 22	\$2,635,928
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Budget Unit: PRBA(340) Park Operations

FY 18	\$1,377,126	FY 19	\$1,184,051	FY 20	\$883,880	FY 21	\$1,070,064	FY 22	\$871,010
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Budget Unit: PRCA(340) Capital Development

FY 18	\$859,433	FY 19	\$2,818,516	FY 20	\$1,350,738	FY 21	\$2,921,183	FY 22	\$1,093,066
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Total Recreational Fuels Fund (0247-00)

FY 18 \$4,765,649	FY 19 \$6,211,493	FY 20 \$4,711,521	FY 21 \$6,599,765	FY 22 \$4,600,005
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Fund: Parks and Recreation Registration (0250-00 Ded)

Sources: The department receives fees to the Parks and Recreation Registration Fund related to the registration of various recreational activities and vehicles, including boats, cross country skiing permits and parking passes, snowmobiles, motorbikes, and recreational vehicles.

Uses: 0250-01 State Vessel Fund. Registration fees are used to support state and county boating programs. IDPR may retain up to 15% for administration of the boat registration program. The remaining fees, at least 85%, are distributed to eligible counties for deposit into their County Vessel Fund to pay for program development, boating facilities maintenance, and services (§67-7013).

0250-02 Cross County Ski Fund. Rental income from the Idaho City Yurt System, income from Nordic pass sales at Ponderosa State Park and Harriman State Park, and receipts from the sale of winter recreational parking permits ("Park N Ski" permit §67-7115). IDPR may retain up to 15% for administration of the Park N Ski program. The remaining moneys are deposited into the Cross-country Skiing Recreation Account for the reimbursement of costs for snow removal from parking locations and for the purpose of developing and maintaining cross-country ski trails and parking lots (§67-7118).

0250-03 Snowmobile Fund. After deductions for the Snowmobile Search and Rescue Fund, IDPR may retain up to 15% of snowmobile registration fees for administration of the program. The remaining fees, at least 85%, are distributed to the counties to provide services or facilities approved by the department that will benefit snowmobilers. This includes things such as trail grooming, plowing and maintaining snowmobile parking areas, facilities and trail signing. Up to 15% of each county's funds may be used for law enforcement with the agreement of the County Snowmobile Advisory Committee (§67-7106).

0250-04 Motorbike Fund. Fees charged for off-highway motorbike, all-terrain vehicle, and utility type vehicle stickers. After deduction of vendor fees, IDPR may retain up to 15% for administration of the motorbike registration program. The remaining fees, at least 85%, are used for the purchase or lease of land, maintenance and development of trails and facilities and for off-road user education (§67-7127).

0250-05 Recreational Vehicle Fund. Includes recreational vehicle registration fees after a \$2 deduction per license for county collection costs and a 1% slice to the Search and Rescue Fund. By board policy, at least 85% of the revenue has traditionally been used to provide grants for recreational vehicle projects. However, moneys can be used for administration and park operations, and in FY 2011 JFAC concurred with the Governor's revised recommendation to shift \$2.0 million from the General Fund to this fund. The remaining portion of that five-year shift was reversed when JFAC approved \$1,500,000 from the General Fund in FY 2016 (§49-448 and §67-4223).

Budget Unit: PRAB(340) Management Services

FY 18 \$7,798,568	FY 19 \$7,763,961	FY 20 \$8,697,003	FY 21 \$9,027,222	FY 22 \$6,967,715
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Budget Unit: PRBB(340) Park Operations

FY 18 \$1,597,232	FY 19 \$1,507,549	FY 20 \$1,696,375	FY 21 \$1,820,508	FY 22 \$2,073,711
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Budget Unit: PRCA(340) Capital Development

FY 18 \$1,405,790	FY 19 \$758,708	FY 20 \$377,223	FY 21 \$2,169,794	FY 22 \$2,409,700
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Total Parks and Recreation Registration Fund (0250-00)

FY 18 \$10,801,590	FY 19 \$10,030,218	FY 20 \$10,770,602	FY 21 \$13,017,525	FY 22 \$11,451,126
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: The Miscellaneous Revenue Fund is sourced through reimbursements and other miscellaneous state grants or agreements.

Uses: The department utilizes the Miscellaneous Revenue Fund to account for various non-federal state grants and contracts.

Budget Unit: PRAB(340) Management Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$11,501
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Budget Unit: PRBA(340) Park Operations

FY 18	\$33,645	FY 19	\$40,441	FY 20	\$15,901	FY 21	\$11,791	FY 22	\$11,116
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Budget Unit: PRCB(340) Capital Development

FY 18	\$1,441	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$24,418
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$35,086	FY 19	\$40,441	FY 20	\$15,901	FY 21	\$11,791	FY 22	\$47,035
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Fund: Public Recreation Enterprise (0410-01 Ded)

Sources: The Public Recreation Enterprise Fund is derived from operations such as retail sales, cabin leases, and other sources such as gas sales and slip rentals at marinas.

Uses: The Public Recreation Enterprise Fund is used for various enterprise functions including the purchase of goods for resale and operations, utilities, and maintenance parks across the state. Additionally, operations are funded for marinas such as Hells Gate and Spring Shores.

Budget Unit: PRBD(340) Park Operations

FY 18	\$1,975,428	FY 19	\$2,024,846	FY 20	\$1,901,849	FY 21	\$2,096,691	FY 22	\$2,166,244
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Budget Unit: PRCB(340) Capital Development

FY 18	\$406,936	FY 19	\$51,387	FY 20	\$98,136	FY 21	\$126,311	FY 22	\$209,377
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Total Public Recreation Enterprise Fund (0410-01)

FY 18	\$2,382,364	FY 19	\$2,076,233	FY 20	\$1,999,986	FY 21	\$2,223,002	FY 22	\$2,375,621
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Fund: Parks and Recreation Expendable Trust (0496-00 Ded)

Sources: The Parks and Recreation Expendable Trust Fund is sourced from donations and special use trust funds such as those at Harriman and McCroskey State Parks (\$67-4244). Income from the sale or management of properties in the Park Land Trust may be used to acquire property. Proceeds from land sales, gravel sales, timber harvests, interest, and leases from these properties are deposited to this fund.

Uses: 0496-01 Park Donations. Used for the purpose designated by the donor or the Parks and Recreation Board.

0496-02 Harriman Trust. Harriman park fees, grazing revenues, facility rentals and investment earnings used for the operation and maintenance of Harriman State Park.

0496-03 Park Land Trust. Includes proceeds of surplus land sales from the Department of Parks and Recreation, timber sales, and the Ritter Island Endowment. This fund detail included the total proceeds of \$1,885,000 from the sale of the Vardis Fisher portion of the Billingsley Creek properties, which is being reinvested into the Billingsley Creek Unit of the Thousand Springs State Park.

0496-05 Trail of the Coeur d'Alenes. Trust Fund set up under a court ordered mitigation settlement with Union Pacific Railroad, which is used to support and maintain the rail to trail path from Plummer to Mullan.

Budget Unit: PRBA(340) Park Operations

FY 18	\$552,092	FY 19	\$505,129	FY 20	\$617,052	FY 21	\$607,946	FY 22	\$650,000
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Budget Unit: PRCA(340) Capital Development

FY 18	\$184	FY 19	\$21,999	FY 20	\$183,612	FY 21	\$869,557	FY 22	\$257,619
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Total Parks and Recreation Expendable Trust Fund (0496-00)

FY 18	\$552,276	FY 19	\$527,128	FY 20	\$800,664	FY 21	\$1,477,503	FY 22	\$907,619
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: In FY 2023, the Department of Parks and Recreation was appropriated \$3,016,400 from the State Fiscal Recovery Fund for Ashton Tetonia Trail Project.

Budget Unit: PRCA(340) Capital Development

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: In FY 2023, the Department of Parks and Recreation was appropriated \$20,000,000 from the State Fiscal Recovery Fund for park maintenance and expansion.

Budget Unit: PRCA(340) Capital Development

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

The Capital Development Program was authorized a noncognizable increase of \$1,292,300 by the Division of Financial Management for cancellation of camper reservations (\$192,300), and costs to expand parking (\$1,100,000) due to significant increases in day use at three parks: Thousand Springs Park for \$300,000; Priest Lake Park for \$300,000; and Lake Cascade Park for \$500,000.

S1209 of 2021 appropriated an additional \$1,300,000 in FY 2022 for various repair and maintenance projects at parks that saw exceptional visitation during the pandemic. Projects initially identified included paving projects at the East Beach unit of Bear Lake Park, the Indian Creek unit and Lionhead Campground of Priest Lake Park, Harriman Park, and Winchester Park, large screen space visualization systems at Bruneau Dunes enabling social distancing, and other minor maintenance items.

Budget Unit: PRCB(340) Capital Development

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$1,292,321	FY 22 \$1,300,000
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Fund: Federal Grant (0348-00 Fed)

Sources: Federal Grants include reimbursements from federal agencies such as the National Park Service, U.S. Bureau of Reclamation, U.S. Coast Guard, U.S. Fish and Wildlife Service, and Federal Highway Administration.

Uses: The department has a \$1.25 million borrowing limit, allowing expenditures when timing between state and federal budget years would otherwise create issues with cash flow. These funds are used on projects or programs that benefit the department's goals and satisfy federal guidelines. Funds may be used by the Idaho Department of Parks and Recreation or passed through to other agencies.

Budget Unit: PRAB(340) Management Services

FY 18	\$2,436,852	FY 19	\$1,799,003	FY 20	\$2,439,343	FY 21	\$1,700,907	FY 22	\$2,263,348
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Budget Unit: PRBB(340) Park Operations

FY 18	\$1,855,255	FY 19	\$2,229,944	FY 20	\$2,346,248	FY 21	\$2,505,233	FY 22	\$2,426,844
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Budget Unit: PRCB(340) Capital Development

FY 18	\$408,706	FY 19	\$276,019	FY 20	\$80,806	FY 21	\$60,276	FY 22	\$912,963
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Total Federal Grant Fund (0348-00)

FY 18	\$4,700,813	FY 19	\$4,304,966	FY 20	\$4,866,397	FY 21	\$4,266,416	FY 22	\$5,603,155
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Department of Parks and Recreation Grand Total

FY 18	\$36,145,984	FY 19	\$37,304,467	FY 20	\$37,512,924	FY 21	\$44,577,869	FY 22	\$43,192,963
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FORM B12: ANALYSIS OF FUND BALANCES
Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:
Page of

Sources and Uses: Proceeds from the sales of hunting and fishing licenses at select park locations. Recorded as revenue in agency 340 fund 0050 (TC 550) and transferred to IDFG. Also, includes revenue collected at the public shooting range at Farragut State Park and transferred to IDFG based on a cooperative cost sharing agreement.

FUND NAME:	Fish and Game Fund	FUND CODE:	0050-00	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				0	0	0	0	0
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				0	0	0	0	0
4. Revenues (from Form B-11)				8,518	0	10,000	10,000	10,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:	Internal Transfer 0410.01 to 0050	Fund or Reference: Farragut Range		52,700	14,676	0	0	0
8. Total Available for Year				61,218	14,676	10,000	10,000	10,000
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:	From Agency 340 to Agency 260	Fund or Reference:		61,218	14,676	10,000	10,000	10,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				0	0	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				0	0	0	0	0
20. Ending Cash Balance				0	0	0	0	0
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)								

Notes: FY 2022 IDFG license revenue was posted to 0243 and not transferred to IDFG until FY 2023 due to a breakdown in the communication between our offices following their license system change.

FORM B12: ANALYSIS OF FUND BALANCES
Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:
Page of

Sources and Uses: Proceeds from \$1 set-aside on the sale of Off-highway Motor Vehicles (motorbikes, ATVs, UTVs) Recorded as revenue in agency 340 fund 0075-73 (TC 550) and transferred to IDL. (67-7126)

FUND NAME:	Department of Lands - OHV Funds	FUND CODE:	0075-73	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				0	0	0	0	0
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				0	0	0	0	0
4. Revenues (from Form B-11)				111,483	244,924	250,000	250,000	250,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				111,483	244,924	250,000	250,000	250,000
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:	From Agency 340 to Agency 320	Fund or Reference:		111,483	244,924	250,000	250,000	250,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				0	0	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				0	0	0	0	0
20. Ending Cash Balance				0	0	0	0	0
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Indirect cost rate recovery on federal grants. Uses - General department administrative costs and State & Federal Grant Program administration.

FUND NAME:	Indirect Cost Recovery	FUND CODE:	0125-00	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				375,677	180,458	125,612	121,012	72,912
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				375,677	180,458	125,612	121,012	72,912
4. Revenues (from Form B-11)				241,957	309,749	400,000	450,000	450,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)					664			
6. Statutory Transfers in:								
Fund or Reference:								
7. Operating Transfers in: Federal Grants				7	0	0	0	0
Fund or Reference: 0348								
8. Total Available for Year				617,641	490,871	525,612	571,012	522,912
9. Statutory Transfers Out:				0	0	0	0	0
Fund or Reference:								
10. Operating Transfers Out:				0	0	0	0	0
Fund or Reference:								
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	664	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				453,600	458,600	479,600	498,100	509,600
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(16,417)	(94,005)	(75,000)	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				437,183	364,595	404,600	498,100	509,600
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				437,183	364,595	404,600	498,100	509,600
20. Ending Cash Balance				180,458	125,612	121,012	72,912	13,312
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				180,458	125,612	121,012	72,912	13,312
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				180,458	125,612	121,012	72,912	13,312
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: See individual fund details.

FUND NAME:	Parks and Recreation Fund	FUND CODE:	0243	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				8,961,729	11,905,193	17,333,455	17,980,262	15,165,320
2. Encumbrances as of July 1				0	114,544	116,803	40,000	0
2a. Reappropriation (Legislative Carryover)				1,198,731	4,810,171	2,796,309	80,000,000	60,000,000
3. Beginning Cash Balance				10,160,459	16,829,908	20,246,567	98,020,262	75,165,320
4. Revenues (from Form B-11)				12,976,254	13,251,312	13,396,584	13,911,414	14,451,984
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				1,089,566	1,480,456	0	0	0
6. Statutory Transfers in:		Fund or Reference:		3,021,509	29,399	85,032,055	10,035,000	35,000
7. Operating Transfers in:		Fund or Reference:		4,298,263	4,319,176	4,506,567	4,746,445	4,977,318
8. Total Available for Year				31,546,051	35,910,250	123,181,773	126,713,120	94,629,622
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		2,099,837	1,717,125	2,000,000	2,000,000	2,000,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				924,407	979,728	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				20,625	114,442	116,803	40,000	0
13. Original Appropriation				12,847,000	11,087,600	15,788,400	29,537,800	18,094,400
14. Prior Year Reappropriations, Supplementals, Rescissions				4,198,731	5,025,171	87,796,309	80,000,000	60,000,000
15. Non-cogs, Receipts to Appropriation, etc.				178,083	177,149	0	0	0
16. Reversions / Projected Reversions				(627,825)	(524,419)	(500,000)	(30,000)	0
17. Current Year Reappropriation / Projected Reappropriation				(4,810,171)	(2,796,309)	(80,000,000)	(60,000,000)	(40,000,000)
18. Reserve for Current Year Encumbrances				(114,544)	(116,803)	(40,000)	0	0
19. Current Year Cash Expenditures				11,671,274	12,852,389	23,044,709	49,507,800	38,094,400
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				11,785,818	12,969,192	23,084,709	49,507,800	38,094,400
20. Ending Cash Balance				16,829,908	20,246,567	98,020,262	75,165,320	54,535,222
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				114,544	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	116,803	0		
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	40,000	0	0
22a. Current Year Reappropriation				4,810,171	2,796,309	80,000,000	60,000,000	40,000,000
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				11,905,193	17,333,455	17,980,262	15,165,320	14,535,222
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				11,905,193	17,333,455	17,980,262	15,165,320	14,535,222
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Sources - Park user fees (e.g., camping, motor vehicle entry fees and Park Passports). Uses - Administration and operations of the department.

FUND NAME:	Parks and Recreation Fund	FUND CODE:	0243-00	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				5,481,199	8,775,542	14,022,806	15,130,307	12,806,522
2. Encumbrances as of July 1				0	77,810	67,152	0	0
2a. Reappropriation (Legislative Carryover)				1,198,731	4,810,171	2,796,309	80,000,000	60,000,000
3. Beginning Cash Balance				6,679,929	13,663,522	16,886,267	95,130,307	72,806,522
4. Revenues (from Form B-11)				10,241,061	10,094,691	10,296,584	10,811,414	11,351,984
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				750,145	1,588,129	0	0	0
6. Statutory Transfers in: <i>FY21 = Building Idaho's Future</i>		Fund or Reference:		3,000,000	0	85,000,000	10,000,000	0
7. Operating Transfers in: <i>From ITD - Park Passport Revenue</i>		Fund or Reference:		4,180,959	4,188,159	4,397,567	4,617,445	4,848,318
8. Total Available for Year				24,852,094	29,534,500	116,580,419	120,559,166	89,006,824
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: <i>To IDL for Shared Forester FTP</i>		Fund or Reference:		26,291	14,129	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				922,590	979,493	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	77,810	67,152	0	0
13. Original Appropriation				11,378,683	9,686,766	14,086,650	27,752,644	16,295,345
14. Prior Year Reappropriations, Supplementals, Rescissions				4,198,731	5,025,171	87,796,309	80,000,000	60,000,000
15. Non-cogs, Receipts to Appropriation, etc.				178,083	177,149	0	0	0
16. Reversions / Projected Reversions				(627,825)	(448,823)	(500,000)	0	0
17. Current Year Reappropriation / Projected Reappropriation				(4,810,171)	(2,796,309)	(80,000,000)	(60,000,000)	(40,000,000)
18. Reserve for Current Year Encumbrances				(77,810)	(67,152)	0	0	0
19. Current Year Cash Expenditures				10,239,691	11,576,801	21,382,959	47,752,644	36,295,345
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				10,317,501	11,643,954	21,382,959	47,752,644	36,295,345
20. Ending Cash Balance				13,663,522	16,886,267	95,130,307	72,806,522	52,711,479
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				77,810	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	67,152			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				4,810,171	2,796,309	80,000,000	60,000,000	40,000,000
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				8,775,542	14,022,806	15,130,307	12,806,522	12,711,479
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				8,775,542	14,022,806	15,130,307	12,806,522	12,711,479
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:
 - Revenue actuals for FY 2022, plus 2% increase in FY 2023 and 5% in FY 2024 for non-resident fee increase and additional capacity (Billingsley).
 - Passport growth rate is 5% in FY 2023 and 5% in FY 2024.

FORM B12: ANALYSIS OF FUND BALANCES

 Request for Fiscal Year : **2025**

 Agency/Department: **Department of Parks and Recreation**

 Agency Number: **340**

 Original Request Date: **September 1, 2023**

or Revision Request Date:

 Page **1** of **1**

Sources and Uses: Source - Administrative fee (15%) of revenue from boat, snowmobile, motorbike and ATV/UTV registrations (does not include RVs). Uses - Any department administrative costs. Also includes cash transfers to counties for OHV law enforcement and to ISDA for invasive species.

FUND NAME:	Registration Administration	FUND CODE:	0243-02	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				3,261,477	2,937,918	3,107,958	2,638,008	2,134,652
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				3,261,477	2,937,918	3,107,958	2,638,008	2,134,652
4. Revenues (from Form B-11)				2,735,193	3,156,621	3,100,000	3,100,000	3,100,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				339,421	(107,673)	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				6,336,091	5,986,866	6,207,958	5,738,008	5,234,652
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:	ISDA - Invasive Species / County Sheriffs	Fund or Reference:	0030-13	2,073,547	1,702,996	2,000,000	2,000,000	2,000,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				1,817	235	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				1,322,810	1,251,213	1,569,950	1,603,356	1,617,255
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				0	(75,536)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				1,322,810	1,175,677	1,569,950	1,603,356	1,617,255
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,322,810	1,175,677	1,569,950	1,603,356	1,617,255
20. Ending Cash Balance				2,937,918	3,107,958	2,638,008	2,134,652	1,617,397
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				2,937,918	3,107,958	2,638,008	2,134,652	1,617,397
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				2,937,918	3,107,958	2,638,008	2,134,652	1,617,397
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Revenue from the sale and renewal of the Sawtooth National Recreation Area (SNRA) specialty license plate. Uses - 15% is retained by the department for administrative costs and 85% is transferred to the Sawtooth Society for grants supporting facilities and services within the SNRA.

FUND NAME:	Sawtooth License Plates	FUND CODE:	0243-03	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				12,930	0	0	0	0
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				12,930	0	0	0	0
4. Revenues (from Form B-11)				0	0	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:	ITD License Plate Revenue	Fund or Reference:	49-419(A)	68,224	76,721	59,000	79,000	79,000
8. Total Available for Year				81,154	76,721	59,000	79,000	79,000
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				81,154	76,721	59,000	79,000	79,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				0	0	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				81,154	76,721	59,000	79,000	79,000
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				81,154	76,721	59,000	79,000	79,000
20. Ending Cash Balance				0	0	0	0	0
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Revenue set-aside from the sale and renewal of the Cutthroat Wildlife specialty license plate. Uses - Grant program for the construction and maintenance of non-motorized boating access facilities.

FUND NAME:	Cutthroat License Plate	FUND CODE:	0243-04	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				74,467	50,378	34,936	20,891	35,891
2. Encumbrances as of July 1				0	12,354	36,340	40,000	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				74,467	62,732	71,276	60,891	35,891
4. Revenues (from Form B-11)				0	0	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in: IDFG - License Plate Revenue		Fund or Reference: 49-417(2)(c)		21,509	29,399	32,055	35,000	35,000
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				95,976	92,130	103,331	95,891	70,891
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				20,625	12,354	36,340	40,000	0
13. Original Appropriation				24,973	44,900	46,100	50,000	50,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				0	(60)	0	(30,000)	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(12,354)	(36,340)	(40,000)	0	0
19. Current Year Cash Expenditures				12,619	8,500	6,100	20,000	50,000
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				24,973	44,840	46,100	20,000	50,000
20. Ending Cash Balance				62,732	71,276	60,891	35,891	20,891
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				12,354	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	36,340			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	40,000	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				50,378	34,936	20,891	35,891	20,891
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				50,378	34,936	20,891	35,891	20,891
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page ____ of ____

Sources and Uses: Source - Revenue from the sale and renewal of the Idaho Mountain Bike specialty license plate. \$22 for each new plate and \$12 for each renewal. Uses - Grant program for the preservation, maintenance and expansion of recreational trails within Idaho where mountain biking is permitted (I.C. 49-419E).

FUND NAME:	Mountain Bike License Plate	FUND CODE:	0243-05	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				131,656	141,356	167,755	191,055	188,255
2. Encumbrances as of July 1				0	24,380	13,310	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				131,656	165,736	181,065	191,055	188,255
4. Revenues (from Form B-11)				0	0	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:				0	0	0	0	0
Fund or Reference:				0	0	0	0	0
7. Operating Transfers in: <i>ITD License Plate Revenue</i>				49,080	54,296	50,000	50,000	50,000
Fund or Reference: <i>49-419(E)</i>								
8. Total Available for Year				180,736	220,032	231,065	241,055	238,255
9. Statutory Transfers Out:				0	0	0	0	0
Fund or Reference:				0	0	0	0	0
10. Operating Transfers Out:				0	0	0	0	0
Fund or Reference:				0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	24,278	13,310	0	0
13. Original Appropriation				39,380	28,000	26,700	52,800	52,800
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				0	0	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(24,380)	(13,310)	0	0	0
19. Current Year Cash Expenditures				15,000	14,690	26,700	52,800	52,800
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				39,380	28,000	26,700	52,800	52,800
20. Ending Cash Balance				165,736	181,065	191,055	188,255	185,455
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				24,380	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	13,310			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				141,356	167,755	191,055	188,255	185,455
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				141,356	167,755	191,055	188,255	185,455
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: See individual fund details.

FUND NAME:	Recreational Fuels Tax Fund	FUND CODE:	0247	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				6,919,956	7,312,623	8,396,104	8,653,804	7,546,804
2. Encumbrances as of July 1				1,919,453	1,538,811	1,825,141	0	0
2a. Reappropriation (Legislative Carryover)				3,400,133	2,338,950	2,558,884	1,000,000	0
3. Beginning Cash Balance				12,239,541	11,190,385	12,780,128	9,653,804	7,546,804
4. Revenues (from Form B-11)				64,034	23,805	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				(103)	(87)	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	434	0	0	0
7. Operating Transfers in:		Fund or Reference:		6,905,152	6,956,451	7,200,000	7,200,000	7,200,000
8. Total Available for Year				19,208,624	18,170,988	19,980,128	16,853,804	14,746,804
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		1,250,871	1,233,539	1,200,000	1,200,000	1,200,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				1,486,138	891,600	1,825,141	0	0
13. Original Appropriation				6,379,900	5,329,700	5,742,300	7,107,000	6,159,100
14. Prior Year Reappropriations, Supplementals, Rescissions				3,400,133	2,338,950	2,558,884	1,000,000	0
15. Non-cogs, Receipts to Appropriation, etc.				63,360	23,530	0	0	0
16. Reversions / Projected Reversions				(904,677)	(533,292)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				(2,338,950)	(2,558,884)	(1,000,000)	0	0
18. Reserve for Current Year Encumbrances				(1,318,535)	(1,334,283)	0	0	0
19. Current Year Cash Expenditures				5,281,230	3,265,721	7,301,184	8,107,000	6,159,100
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				6,567,265	4,600,005	7,301,184	8,107,000	6,159,100
20. Ending Cash Balance				11,190,385	12,780,128	9,653,804	7,546,804	7,387,704
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				252,776	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				1,286,035	490,858			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	1,334,283	0		
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				2,338,950	2,558,884	1,000,000	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				7,312,623	8,396,104	8,653,804	7,546,804	7,387,704
24a. Investments Direct by Agency (GL 1203)				6,334	6,421	6,000	6,000	6,000
24b. Ending Free Fund Balance Including Direct Investments				7,318,958	8,402,525	8,659,804	7,552,804	7,393,704
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Percentage of state fuel tax collection. Uses - Acquisition, maintenance, improvement, repair and equipment for parks and recreation sites (63-2412 and 57-1801).

FUND NAME:	Capital Improvement Fund	FUND CODE:	0247-01	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				1,193,891	1,231,795	1,437,692	1,491,095	1,351,495
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				1,502,208	1,322,132	1,811,531	1,000,000	0
3. Beginning Cash Balance				2,696,100	2,553,927	3,249,224	2,491,095	1,351,495
4. Revenues (from Form B-11) (Surplus Vehicle and Equipment Sales, Insurance, Interest)				38,714	23,617	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				(103)	(87)	0	0	0
6. Statutory Transfers in: Unclaimed Property Donation		Fund or Reference:	14-524(3)	0	434	0	0	0
7. Operating Transfers in: ISTC - Monthly Gas Tax Distribution		Fund or Reference:	63-2412	1,679,667	1,644,417	1,700,000	1,700,000	1,700,000
8. Total Available for Year				4,414,377	4,222,308	4,949,224	4,191,095	3,051,495
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: Rec Fuels Administration Fund (20%)		Fund or Reference:	0247-06	281,558	331,378	340,000	340,000	340,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				1,367,600	1,207,600	1,306,597	1,499,600	274,000
14. Prior Year Reappropriations, Supplementals, Rescissions				1,502,208	1,322,132	1,811,531	1,000,000	0
15. Non-cogs, Receipts to Appropriation, etc.				38,610	23,530	0	0	0
16. Reversions / Projected Reversions				(7,394)	(100,024)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				(1,322,132)	(1,811,531)	(1,000,000)	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				1,578,893	641,706	2,118,128	2,499,600	274,000
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,578,893	641,706	2,118,128	2,499,600	274,000
20. Ending Cash Balance				2,553,927	3,249,224	2,491,095	1,351,495	2,437,495
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				1,322,132	1,811,531	1,000,000	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				1,231,795	1,437,692	1,491,095	1,351,495	2,437,495
24a. Investments Direct by Agency (GL 1203)				6,334	6,421	6,000	6,000	6,000
24b. Ending Free Fund Balance Including Direct Investments				1,238,129	1,444,114	1,497,095	1,357,495	2,443,495
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

 Request for Fiscal Year : **2025**

 Agency/Department: **Department of Parks and Recreation**

 Agency Number: **340**

 Original Request Date: **September 1, 2023**

or Revision Request Date:

 Page **1** of **1**

Sources and Uses: Source - Percentage of state fuel tax collection. Uses - Grant program for the protection and promotion of safety, waterways improvement including boat ramps, parking, marking, search and rescue, and property acquisition (63-2412 and 57-1501).

FUND NAME:	Waterways Improvement Fund	FUND CODE:	0247-02	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				1,576,856	1,612,427	1,796,740	1,991,940	1,537,140
2. Encumbrances as of July 1				1,014,020	742,070	945,396	0	0
2a. Reappropriation (Legislative Carryover)				611,743	584,853	496,080	0	0
3. Beginning Cash Balance				3,202,619	2,939,350	3,238,215	1,991,940	1,537,140
4. Revenues (from Form B-11) <i>(Surplus Vehicle and Equipment Sales, Insurance, Interest)</i>				0	0	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in: <i>ISTC - Monthly Gas Tax Distribution</i>		Fund or Reference: <i>63-2412</i>		1,679,667	1,644,417	1,700,000	1,700,000	1,700,000
8. Total Available for Year				4,882,286	4,583,767	4,938,215	3,691,940	3,237,140
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: <i>Rec Fuels Administration Fund (20%)</i>		Fund or Reference: <i>0247-06</i>		281,558	331,378	340,000	340,000	340,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				968,536	415,159	945,396	0	0
13. Original Appropriation				1,532,600	1,164,800	1,164,800	1,814,800	1,814,800
14. Prior Year Reappropriations, Supplementals, Rescissions				611,743	584,853	496,080	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(144,578)	(13,788)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				(584,853)	(496,080)	0	0	0
18. Reserve for Current Year Encumbrances				(722,070)	(640,771)	0	0	0
19. Current Year Cash Expenditures				692,843	599,014	1,660,880	1,814,800	1,814,800
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,414,913	1,239,785	1,660,880	1,814,800	1,814,800
20. Ending Cash Balance				2,939,350	3,238,215	1,991,940	1,537,140	1,082,340
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				20,000	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				722,070	304,626			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	640,771			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				584,853	496,080	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				1,612,427	1,796,740	1,991,940	1,537,140	1,082,340
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				1,612,427	1,796,740	1,991,940	1,537,140	1,082,340
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Percentage of state fuel tax collection. Uses - Grant program for the acquisition and maintenance of off-highway vehicle sites and facilities (63-2412 and 57-1901).

FUND NAME:	Off-Road Motor Vehicle Fund (ORMV)	FUND CODE:	0247-03	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				2,970,689	3,375,800	3,880,964	3,689,964	3,096,964
2. Encumbrances as of July 1				661,670	599,241	487,745	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				3,632,359	3,975,041	4,368,708	3,689,964	3,096,964
4. Revenues (from Form B-11) (Surplus Vehicle and Equipment Sales, Insurance, Interest)				25,320	188	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in: ISTC - Monthly Gas Tax Distribution		Fund or Reference: 63-2412		1,679,667	1,644,417	1,700,000	1,700,000	1,700,000
8. Total Available for Year				5,337,346	5,619,646	6,068,708	5,389,964	4,796,964
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: Rec Fuels Administration Fund (20%)		Fund or Reference: 0247-06		281,558	331,378	340,000	340,000	340,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				356,340	393,940	487,745	0	0
13. Original Appropriation				1,707,800	1,266,500	1,551,000	1,953,000	2,206,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				24,750	0	0	0	0
16. Reversions / Projected Reversions				(526,678)	(324,368)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(481,465)	(416,513)	0	0	0
19. Current Year Cash Expenditures				724,407	525,620	1,551,000	1,953,000	2,206,000
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,205,872	942,132	1,551,000	1,953,000	2,206,000
20. Ending Cash Balance				3,975,041	4,368,708	3,689,964	3,096,964	2,250,964
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				117,776	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				481,465	71,232			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	416,513			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				3,375,800	3,880,964	3,689,964	3,096,964	2,250,964
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				3,375,800	3,880,964	3,689,964	3,096,964	2,250,964
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Percentage of state fuel tax collection. Uses - Approximately 1/2 to Capital Development and 1/2 to grant program the development and maintenance of roads, bridges and parking areas within and leading to parks and recreation areas of the state (63-2412).

FUND NAME:	Road and Bridge Fund	FUND CODE:	0247-04	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				751,461	950,350	1,077,229	1,240,229	1,403,229
2. Encumbrances as of July 1				243,762	197,500	392,000	0	0
2a. Reappropriation (Legislative Carryover)				1,286,181	431,966	251,273	0	0
3. Beginning Cash Balance				2,281,404	1,579,815	1,720,502	1,240,229	1,403,229
4. Revenues (from Form B-11) (Surplus Vehicle and Equipment Sales, Insurance, Interest)				0	0	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in: ISTC - Monthly Gas Tax Distribution		Fund or Reference: 63-2412		874,833	856,473	900,000	900,000	900,000
8. Total Available for Year				3,156,237	2,436,289	2,620,502	2,140,229	2,303,229
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: Rec Fuels Administration Fund (20%)		Fund or Reference: 0247-06		146,646	172,594	180,000	180,000	180,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				161,262	82,500	392,000	0	0
13. Original Appropriation				580,000	557,000	557,000	557,000	557,000
14. Prior Year Reappropriations, Supplementals, Rescissions				1,286,181	431,966	251,273	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(50,701)	0	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				(431,966)	(251,273)	0	0	0
18. Reserve for Current Year Encumbrances				(115,000)	(277,000)	0	0	0
19. Current Year Cash Expenditures				1,268,514	460,693	808,273	557,000	557,000
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,351,014	737,693	808,273	557,000	557,000
20. Ending Cash Balance				1,579,815	1,720,502	1,240,229	1,403,229	1,566,229
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				115,000	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				82,500	115,000			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	277,000			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				431,966	251,273	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				950,350	1,077,229	1,240,229	1,403,229	1,566,229
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				950,350	1,077,229	1,240,229	1,403,229	1,566,229
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Administration fee (20%) from each of the four dedicated recreational fuel tax funds (0247-01, 0247-02, 0247-03 and 0247-04). Uses - Any department administrative costs (63-2412).

FUND NAME:	Rec Fuels Administration Fund	FUND CODE:	0247-06	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				427,059	142,252	203,479	240,576	157,976
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				427,059	142,252	203,479	240,576	157,976
4. Revenues (from Form B-11) (Surplus Vehicle and Equipment Sales, Insurance, Interest)				0	0	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in: ISTC - Monthly Gas Tax Distribution		Fund or Reference:	63-2412	991,319	1,166,727	1,200,000	1,200,000	1,200,000
8. Total Available for Year				1,418,377	1,308,979	1,403,479	1,440,576	1,357,976
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: Return of Unused Distribution		Fund or Reference:	0247-06	259,552	66,812	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				1,191,900	1,133,800	1,162,903	1,282,600	1,307,300
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(175,327)	(95,112)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				1,016,573	1,038,688	1,162,903	1,282,600	1,307,300
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,016,573	1,038,688	1,162,903	1,282,600	1,307,300
20. Ending Cash Balance				142,252	203,479	240,576	157,976	50,676
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				142,252	203,479	240,576	157,976	50,676
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				142,252	203,479	240,576	157,976	50,676
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: See individual fund details.

FUND NAME:	Parks & Recreation Registration Fund	FUND CODE:	0250	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				11,949,616	13,767,598	16,963,885	16,878,585	19,712,285
2. Encumbrances as of July 1				4,440,711	5,346,776	4,719,520	0	0
2a. Reappropriation (Legislative Carryover)				3,958,364	3,100,570	4,242,869	0	0
3. Beginning Cash Balance				20,348,690	22,214,943	25,926,274	16,878,585	19,712,285
4. Revenues (from Form B-11)				5,396,825	5,590,414	6,265,000	6,365,000	6,365,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		21,794	22,395	0	0	0
7. Operating Transfers in:		Fund or Reference:		8,406,965	10,024,705	9,080,000	9,080,000	9,080,000
8. Total Available for Year				34,174,274	37,852,456	41,271,274	32,323,585	35,157,285
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		274,528	157,643	90,000	90,000	90,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	1,448	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				3,414,288	3,105,168	4,719,520	0	0
13. Original Appropriation				12,799,800	15,105,200	15,340,300	12,521,300	17,713,600
14. Prior Year Reappropriations, Supplementals, Rescissions				3,958,364	3,100,570	4,242,869	0	0
15. Non-cogs, Receipts to Appropriation, etc.				39,215	9,200	0	0	0
16. Reversions / Projected Reversions				(679,285)	(2,520,974)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				(3,100,570)	(4,242,869)	0	0	0
18. Reserve for Current Year Encumbrances				(4,747,010)	(2,789,204)	0	0	0
19. Current Year Cash Expenditures				8,270,515	8,661,922	19,583,169	12,521,300	17,713,600
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				13,017,525	11,451,126	19,583,169	12,521,300	17,713,600
20. Ending Cash Balance				22,214,943	25,926,274	16,878,585	19,712,285	17,353,685
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				599,766	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				4,747,010	1,930,316			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	2,789,204	0		
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				3,100,570	4,242,869	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				13,767,598	16,963,885	16,878,585	19,712,285	17,353,685
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				13,767,598	16,963,885	16,878,585	19,712,285	17,353,685
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Revenue from boat registration fees. Uses - Up to 15% retained by the department for administrative costs (fund 0243-02). 85% distributed to counties to support program development, boating facilities, maintenance and services (67-7013).

FUND NAME:	State Vessel Fund	FUND CODE:	0250-01	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				0	293,475	0	0	0
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				0	293,475	0	0	0
4. Revenues (from Form B-11)				2,689,745	2,202,899	2,500,000	2,600,000	2,600,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:	Return of unused 15% admin fee	Fund or Reference:	67-7013	203,399	140,999	0	0	0
8. Total Available for Year				2,893,144	2,637,374	2,500,000	2,600,000	2,600,000
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				2,600,000	2,693,475	2,500,000	2,600,000	2,600,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(332)	(56,101)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				2,599,668	2,637,374	2,500,000	2,600,000	2,600,000
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				2,599,668	2,637,374	2,500,000	2,600,000	2,600,000
20. Ending Cash Balance				293,475	0	0	0	0
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				293,475	0	0	0	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				293,475	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Revenue from the Park and Ski permits. Uses - Up to 15% retained by the department for administrative costs (fund 0243-02). 85% distributed to programs for snow removal, development and maintenance of trails and parking lots (67-7115 and 67-7118).

FUND NAME:	Cross-Country Ski Fund	FUND CODE:	0250-02	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				124,054	152,818	170,691	144,091	156,491
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				124,054	152,818	170,691	144,091	156,491
4. Revenues (from Form B-11)				109,585	117,007	115,000	115,000	115,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in: <i>Internal Grant Cash Transfers</i>		Fund or Reference:		10,993	0	0	0	0
8. Total Available for Year				244,632	269,825	285,691	259,091	271,491
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: <i>Internal Grant Cash Transfers</i>		Fund or Reference:		10,993	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	1,248	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				107,600	107,600	141,600	102,600	102,600
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(26,779)	(9,714)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				80,821	97,886	141,600	102,600	102,600
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				80,821	97,886	141,600	102,600	102,600
20. Ending Cash Balance				152,818	170,691	144,091	156,491	168,891
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				152,818	170,691	144,091	156,491	168,891
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				152,818	170,691	144,091	156,491	168,891
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Revenue from snowmobile registration fees. Uses - After \$2.00 set-aside transferred to ISP Search & Rescue Fund (0266-01), \$1 set-aside for State Avalanche Fund (0250.06), \$1 set-aside to IDL, up to 15% retained by the department for administrative costs (fund 0243-02). 85% distributed to counties to provide services or facilities benefitting snowmobiling (e.g., trail grooming, parking lot plowing, warming huts and trail signing (67-7106)).

FUND NAME:	Snowmobile Fund	FUND CODE:	0250-03	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				1,386,041	1,672,149	2,300,260	2,163,960	1,905,808
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				1,386,041	1,672,149	2,300,260	2,163,960	1,905,808
4. Revenues (from Form B-11)				1,358,302	1,745,687	2,000,000	2,000,000	2,000,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:	ISP - Unused Search & Rescue Funds	Fund or Reference:	67-2913(A)	21,794	22,395	0	0	0
7. Operating Transfers in:	ITD - Snowmobile Plate / Unsued Admin (Fund or Reference:		288,230	163,551	80,000	80,000	80,000
8. Total Available for Year				3,054,366	3,603,781	4,380,260	4,243,960	3,985,808
9. Statutory Transfers Out:	Avalanche Fund	Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:	Internal Transfers to 17SNOW-00	Fund or Reference:		133,055	68,663	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				1,300,000	1,274,614	2,216,300	2,338,152	2,342,777
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(50,838)	(39,756)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				1,249,162	1,234,858	2,216,300	2,338,152	2,342,777
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,249,162	1,234,858	2,216,300	2,338,152	2,342,777
20. Ending Cash Balance				1,672,149	2,300,260	2,163,960	1,905,808	1,643,031
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				1,672,149	2,300,260	2,163,960	1,905,808	1,643,031
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				1,672,149	2,300,260	2,163,960	1,905,808	1,643,031
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - Revenue from motorbike, ATV and UTV registration fees. Uses - Up to 15% retained by the department for administrative costs (fund 0243-02). 85% distributed through grant program for acquisition, development and maintenance of off-highway trails and facilities and for off-road user education. (67-7126 & 67-7127)

FUND NAME:	Motorbike Fund	FUND CODE:	0250-04	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				1,993,320	2,374,837	2,782,417	2,907,022	3,074,763
2. Encumbrances as of July 1				64,665	34,401	82,950	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				2,057,985	2,409,237	2,865,367	2,907,022	3,074,763
4. Revenues (from Form B-11)				1,239,193	1,480,274	1,600,000	1,600,000	1,600,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				3,297,178	3,889,511	4,465,367	4,507,022	4,674,763
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	200	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				64,665	34,401	82,950	0	0
13. Original Appropriation				1,392,200	1,458,193	1,475,395	1,432,260	2,104,350
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				39,215	9,200	0	0	0
16. Reversions / Projected Reversions				(573,739)	(394,900)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				(34,401)	(82,950)	0	0	0
19. Current Year Cash Expenditures				823,276	989,543	1,475,395	1,432,260	2,104,350
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				857,677	1,072,493	1,475,395	1,432,260	2,104,350
20. Ending Cash Balance				2,409,237	2,865,367	2,907,022	3,074,763	2,570,413
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				34,401	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	82,950			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				2,374,837	2,782,417	2,907,022	3,074,763	2,570,413
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				2,374,837	2,782,417	2,907,022	3,074,763	2,570,413
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

 Request for Fiscal Year : **2025**

 Agency/Department: **Department of Parks and Recreation**

 Agency Number: **340**

 Original Request Date: **September 1, 2023**

or Revision Request Date:

 Page **1** of **1**

Sources and Uses: Source - Revenue recreational vehicle registration fees. Uses - After \$2 deduction for county assessor costs and a 1% set-aside for ISP - Search and Rescue Fund, up to 15% retained by the department for administrative costs. From the remaining 85%, up to \$1.5 million used to support personnel and operating costs at state parks, and the remainder to grants for developing, maintaining and expanding RV facilities (49-448 and 67-4223).

FUND NAME:	Recreational Vehicle Fund	FUND CODE:	0250-05	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				8,446,202	9,274,319	11,665,969	11,618,964	14,530,676
2. Encumbrances as of July 1				4,376,046	5,312,375	4,636,570	0	0
2a. Reappropriation (Legislative Carryover)				3,958,364	3,100,570	4,242,869	0	0
3. Beginning Cash Balance				16,780,611	17,687,263	20,545,408	11,618,964	14,530,676
4. Revenues (from Form B-11)				0	0	0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:	<i>ITD - RV Registration Fees</i>	Fund or Reference:	<i>49-448</i>	7,904,343	9,720,155	9,000,000	9,000,000	9,000,000
8. Total Available for Year				24,684,954	27,407,418	29,545,408	20,618,964	23,530,676
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:	<i>Waived Camping Reservation Fees</i>	Fund or Reference:	<i>0243</i>	130,480	88,980	90,000	90,000	90,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				3,349,623	3,070,768	4,636,570	0	0
13. Original Appropriation				7,400,000	9,571,318	8,957,005	5,998,288	10,513,873
14. Prior Year Reappropriations, Supplementals, Rescissions				3,958,364	3,100,570	4,242,869	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(27,597)	(2,020,503)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				(3,100,570)	(4,242,869)	0	0	0
18. Reserve for Current Year Encumbrances				(4,712,609)	(2,706,254)	0	0	0
19. Current Year Cash Expenditures				3,517,588	3,702,262	13,199,874	5,998,288	10,513,873
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				8,230,197	6,408,516	13,199,874	5,998,288	10,513,873
20. Ending Cash Balance				17,687,263	20,545,408	11,618,964	14,530,676	12,926,803
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				599,766	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				4,712,609	1,930,316			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	2,706,254			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				3,100,570	4,242,869	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				9,274,319	11,665,969	11,618,964	14,530,676	12,926,803
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				9,274,319	11,665,969	11,618,964	14,530,676	12,926,803
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Source - \$1 set-aside from each snowmobile certificate of number fee. State Snowmobile Avalanche Fund Committee (SSAFC) appointed by the IDPR Board responsible for determining distribution to avalanche centers (67-7107A).

FUND NAME:	State Snowmobile Avalanche Fund	FUND CODE:	0250-06	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				0	0	44,547	44,547	44,547
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				0	0	44,547	44,547	44,547
4. Revenues (from Form B-11)				0	44,547	50,000	50,000	50,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				0	44,547	94,547	94,547	94,547
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	50,000	50,000	50,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				0	0	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	50,000	50,000	50,000
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				0	0	50,000	50,000	50,000
20. Ending Cash Balance				0	44,547	44,547	44,547	44,547
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				0	44,547	44,547	44,547	44,547
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	44,547	44,547	44,547	44,547
26. Outstanding Loans (if this fund is part of a loan program)								

Notes: New fund created in 2021, effective 7/1/2021.

FORM B12: ANALYSIS OF FUND BALANCES
Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:
Page of

Sources and Uses: Snowmobile registration \$1.00 set-aside for ISP Search and Rescue (see fund 0250-03). Recorded as revenue in agency 340 fund 0266-01 (TC 550) and transferred to ISP.

FUND NAME:	ISP - Search and Rescue	FUND CODE:	0266-01	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				0	0	0	0	0
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				0	0	0	0	0
4. Revenues (from Form B-11)				50,612	89,805	90,000	90,000	90,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				50,612	89,805	90,000	90,000	90,000
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: <i>ISP - Search and Rescue</i>		Fund or Reference: <i>0250-03</i>		50,612	89,805	90,000	90,000	90,000
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				0	0	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				0	0	0	0	0
20. Ending Cash Balance				0	0	0	0	0
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES
Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:
Page of

Sources and Uses: American Rescue Plan Act (ARPA) Funds. Direct recipient grant for Tourism funded by U.S. Department of Commerce. Eligible uses include capital projects in response to the far-reaching public health and negative economic impacts of the COVID-19 pandemic.

FUND NAME:	ARPA / State Fiscal Recovery	FUND CODE:	0344	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance					0	0	(3,016,400)	(1,516,400)
2. Encumbrances as of July 1					0	0	0	0
2a. Reappropriation (Legislative Carryover)					0	0	3,016,400	1,516,400
3. Beginning Cash Balance				0	0	0	0	0
4. Revenues (from Form B-11)						0	1,500,000	1,516,400
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)						1,500,000	1,500,000	0
6. Statutory Transfers in:						0	0	0
7. Operating Transfers in:						0	0	0
8. Total Available for Year				0	0	1,500,000	3,000,000	1,516,400
9. Statutory Transfers Out:							0	0
10. Operating Transfers Out:							0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)							0	0
12. Cash Expenditures for Prior Year Encumbrances							0	0
13. Original Appropriation						3,016,400	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions						0	3,016,400	1,516,400
15. Non-cogs, Receipts to Appropriation, etc.						0	0	0
16. Reversions / Projected Reversions						0	0	0
17. Current Year Reappropriation / Projected Reappropriation						(3,016,400)	(1,516,400)	0
18. Reserve for Current Year Encumbrances							0	0
19. Current Year Cash Expenditures				0	0	0	1,500,000	1,516,400
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				0	0	0	1,500,000	1,516,400
20. Ending Cash Balance				0	0	1,500,000	1,500,000	0
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)								
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)								
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)								
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)								
22a. Current Year Reappropriation						3,016,400	1,516,400	
23. Borrowing Limit						1,500,000	1,500,000	
24. Ending Free Fund Balance				0	0	(3,016,400)	(1,516,400)	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	0	(3,016,400)	(1,516,400)	0
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: American Rescue Plan Act (ARPA) Funds. State & Local Fiscal Recovery Funds. Eligible uses include capital projects in response to the far-reaching public health and negative economic impacts of the COVID-19 pandemic.

FUND NAME:	ARPA / State Fiscal Recovery	FUND CODE:	0344	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance					0	0	0	0
2. Encumbrances as of July 1					0	0	0	0
2a. Reappropriation (Legislative Carryover)					0	0	12,000,000	12,000,000
3. Beginning Cash Balance				0	0	0	12,000,000	12,000,000
4. Revenues (from Form B-11)						0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)						0	0	0
6. Statutory Transfers in:		Fund or Reference:				20,000,000	15,000,000	10,000,000
7. Operating Transfers in:		Fund or Reference:				0	0	0
8. Total Available for Year				0	0	20,000,000	27,000,000	22,000,000
9. Statutory Transfers Out:		Fund or Reference:				0	0	0
10. Operating Transfers Out:		Fund or Reference:				0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)						0	0	0
12. Cash Expenditures for Prior Year Encumbrances						0	0	0
13. Original Appropriation						20,000,000	15,000,000	10,000,000
14. Prior Year Reappropriations, Supplementals, Rescissions						0	12,000,000	12,000,000
15. Non-cogs, Receipts to Appropriation, etc.						0	0	0
16. Reversions / Projected Reversions						0	0	0
17. Current Year Reappropriation / Projected Reappropriation						(12,000,000)	(12,000,000)	0
18. Reserve for Current Year Encumbrances						0	0	0
19. Current Year Cash Expenditures				0	0	8,000,000	15,000,000	22,000,000
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				0	0	8,000,000	15,000,000	22,000,000
20. Ending Cash Balance				0	0	12,000,000	12,000,000	0
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)								
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)								
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)								
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)								
22a. Current Year Reappropriation						12,000,000	12,000,000	
23. Borrowing Limit								
24. Ending Free Fund Balance				0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: CARES Act COVID-19 Relief Funding. Borrowing limit established October 2020.

FUND NAME:	CARES Act COVID 19	FUND CODE:	0345	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance					0	0	0	0
2. Encumbrances as of July 1					0	0	0	0
2a. Reappropriation (Legislative Carryover)					0	0	0	0
3. Beginning Cash Balance				0	0	0	0	0
4. Revenues (from Form B-11)				1,292,321		0	0	0
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				1,292,321		0	0	0
6. Statutory Transfers in:		Fund or Reference:			1,300,000	0	0	0
7. Operating Transfers in:		Fund or Reference:			0	0	0	0
8. Total Available for Year				2,584,642	1,300,000	0	0	0
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	1,300,000	0	0	0
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				1,292,321	0	0	0	0
16. Reversions / Projected Reversions				0	0	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				1,292,321	1,300,000	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,292,321	1,300,000	0	0	0
20. Ending Cash Balance				1,292,321	0	0	0	0
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)								
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)								
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)								
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)								
22a. Current Year Reappropriation								
23. Borrowing Limit				1,292,321				
24. Ending Free Fund Balance				0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES
Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:
Page of

Sources and Uses: Grant reimbursements from Federal agencies (National Park Service, Bureau of Reclamation, U.S. Coast Guard, Federal Highways Administration and Fish and Wildlife Service). \$1.25 million borrowing limit established at SCO in October 2013.

FUND NAME:	Federal Grants	FUND CODE:	0348	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				(5,312,323)	(5,310,791)	(6,893,238)	(5,594,598)	(2,058,398)
2. Encumbrances as of July 1				3,587,539	3,361,114	3,478,185	4,000,000	4,000,000
2a. Reappropriation (Legislative Carryover)				1,712,395	1,652,119	3,239,156	2,000,000	2,000,000
3. Beginning Cash Balance				(12,389)	(297,558)	(175,898)	405,402	3,941,602
4. Revenues (from Form B-11)				3,916,651	5,095,993	6,000,000	6,000,000	6,000,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				1,250,000	1,259,238	1,250,000	1,250,000	1,250,000
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:	Indirect Cost Transfers	Fund or Reference:	0125	903	86	0	0	0
8. Total Available for Year				5,155,165	6,057,759	7,074,102	7,655,402	11,191,602
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:	Indirect Cost Transfers	Fund or Reference:	0125	910	86	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	9,238	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				2,389,402	2,161,499	2,000,000	2,000,000	2,000,000
13. Original Appropriation				5,531,300	8,048,100	9,318,700	6,363,800	6,892,500
14. Prior Year Reappropriations, Supplementals, Rescissions				1,712,395	1,652,119	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(1,325,161)	(857,908)	(900,000)	(900,000)	(900,000)
17. Current Year Reappropriation / Projected Reappropriation				(1,652,119)	(3,239,156)	(2,000,000)	(2,000,000)	(2,000,000)
18. Reserve for Current Year Encumbrances				(2,454,005)	(2,790,321)	(3,000,000)	(3,000,000)	(3,000,000)
19. Current Year Cash Expenditures				1,812,411	2,812,834	3,418,700	463,800	992,500
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				4,266,416	5,603,155	6,418,700	4,463,800	4,992,500
20. Ending Cash Balance				952,442	1,074,102	1,655,402	5,191,602	8,199,102
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				907,109	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				2,454,005	687,863			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	2,790,321	1,000,000	1,000,000	1,000,000
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	3,000,000	3,000,000	3,000,000
22a. Current Year Reappropriation				1,652,119	3,239,156	2,000,000	2,000,000	2,000,000
23. Borrowing Limit				1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
24. Ending Free Fund Balance				(5,310,791)	(6,893,238)	(5,594,598)	(2,058,398)	949,102
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				(5,310,791)	(6,893,238)	(5,594,598)	(2,058,398)	949,102
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Non-Federal grant reimbursements and other miscellaneous agreements.

FUND NAME:	Miscellaneous Revenue Fund	FUND CODE:	0349	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				4,176	12,581	55,888	59,388	62,688
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				60,000	60,000	35,582	25,000	25,000
3. Beginning Cash Balance				64,176	72,581	91,470	84,388	87,688
4. Revenues (from Form B-11)				20,196	65,924	35,000	35,000	35,000
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in: Fund or Reference:				0	0	0	0	0
7. Operating Transfers in: Interagency or Internal Transfers Fund or Reference:				1,547	0	0	0	0
8. Total Available for Year				85,919	138,505	126,470	119,388	122,688
9. Statutory Transfers Out: Fund or Reference:				0	0	0	0	0
10. Operating Transfers Out: Interagency or Internal Transfers Fund or Reference:				1,547	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				111,500	111,500	111,500	111,700	1,911,700
14. Prior Year Reappropriations, Supplementals, Rescissions				60,000	60,000	35,582	25,000	25,000
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(99,709)	(88,882)	(80,000)	(80,000)	(80,000)
17. Current Year Reappropriation / Projected Reappropriation				(60,000)	(35,582)	(25,000)	(25,000)	(25,000)
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				11,791	47,035	42,082	31,700	1,831,700
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				11,791	47,035	42,082	31,700	1,831,700
20. Ending Cash Balance				72,581	91,470	84,388	87,688	(1,709,012)
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				60,000	35,582	25,000	25,000	25,000
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				12,581	55,888	59,388	62,688	(1,734,012)
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				12,581	55,888	59,388	62,688	(1,734,012)
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Sources - Enterprise operations such as retail sales, marina operations and rentals of cabins and yurts. Uses - Park and recreation enterprise operations.

FUND NAME:	Public Recreation Enterprise Fund	FUND CODE:	0410-01	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				4,334,648	4,771,496	5,255,513	5,726,694	6,268,671
2. Encumbrances as of July 1				0	0	36,288	0	0
2a. Reappropriation (Legislative Carryover)				447,555	601,244	436,866	0	0
3. Beginning Cash Balance				4,782,203	5,372,739	5,728,667	5,726,694	6,268,671
4. Revenues (from Form B-11)				2,877,462	2,699,536	2,738,681	2,835,677	2,937,524
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				2,309	0	0	0	0
6. Statutory Transfers in:				0	0	0	0	0
Fund or Reference:								
7. Operating Transfers in: Internal Grant Transfers				141,684	145,813	0	0	0
Fund or Reference:								
8. Total Available for Year				7,803,657	8,218,088	8,467,348	8,562,371	9,206,195
9. Statutory Transfers Out:				0	0	0	0	0
Fund or Reference:								
10. Operating Transfers Out: Internal Grant Transfers				205,607	146,360	0	0	0
Fund or Reference:								
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				2,309	3,727	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	36,288	0	0
13. Original Appropriation				2,419,200	2,234,300	2,267,500	2,293,700	2,306,800
14. Prior Year Reappropriations, Supplementals, Rescissions				447,555	601,244	436,866	0	0
15. Non-cogs, Receipts to Appropriation, etc.				29,243	867	0	0	0
16. Reversions / Projected Reversions				(71,753)	(23,923)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				(601,244)	(436,866)	0	0	0
18. Reserve for Current Year Encumbrances				0	(36,288)	0	0	0
19. Current Year Cash Expenditures				2,223,002	2,339,334	2,704,366	2,293,700	2,306,800
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				2,223,002	2,375,621	2,704,366	2,293,700	2,306,800
20. Ending Cash Balance				5,372,739	5,728,667	5,726,694	6,268,671	6,899,395
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	36,288			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				601,244	436,866	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				4,771,496	5,255,513	5,726,694	6,268,671	6,899,395
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				4,771,496	5,255,513	5,726,694	6,268,671	6,899,395
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: See individual fund details.

FUND NAME:	Parks & Recreation Expendable Trust	FUND CODE:	0496	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				3,716,058	4,616,617	5,325,082	5,210,570	4,679,472
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				1,441,315	671,758	414,139	0	0
3. Beginning Cash Balance				5,157,372	5,288,375	5,739,221	5,210,570	4,679,472
4. Revenues (from Form B-11)				847,689	836,446	851,988	871,603	892,198
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				547,860	1,031	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		240,573	521,603	0	0	0
8. Total Available for Year				6,793,494	6,647,455	6,591,209	6,082,172	5,571,670
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		27,616	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	615	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				1,015,900	922,600	1,116,500	1,552,700	993,301
14. Prior Year Reappropriations, Supplementals, Rescissions				1,441,315	671,758	414,139	0	0
15. Non-cogs, Receipts to Appropriation, etc.				16,534	803	0	0	0
16. Reversions / Projected Reversions				(324,488)	(273,402)	(150,000)	(150,000)	(150,000)
17. Current Year Reappropriation / Projected Reappropriation				(671,758)	(414,139)	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				1,477,503	907,619	1,380,639	1,402,700	843,301
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				1,477,503	907,619	1,380,639	1,402,700	843,301
20. Ending Cash Balance				5,288,375	5,739,221	5,210,570	4,679,472	4,728,369
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				671,758	414,139	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				4,616,617	5,325,082	5,210,570	4,679,472	4,728,369
24a. Investments Direct by Agency (GL 1203)				334,159	338,877	340,000	340,000	340,000
24b. Ending Free Fund Balance Including Direct Investments				4,950,777	5,663,959	5,550,570	5,019,472	5,068,369
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Sources - Any donation not related to other specific trust funds (0496-02, 0496-03 and 0496-05). Uses - Any purpose designated by the donor or the Parks and Recreation Board.

FUND NAME:	Park Donations Fund	FUND CODE:	0496-01	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				298,416	322,834	323,213	274,013	229,342
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				25,000	34,000	50,000	0	0
3. Beginning Cash Balance				323,416	356,834	373,213	274,013	229,342
4. Revenues (from Form B-11)				65,224	75,444	72,500	72,500	72,500
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in: Internal Grant Transfers		Fund or Reference:		12,627	0	0	0	0
8. Total Available for Year				401,266	432,278	445,713	346,513	301,842
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out: Internal Grant Transfers		Fund or Reference:		1,404	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	(5,134)	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				269,697	241,600	271,700	267,171	269,202
14. Prior Year Reappropriations, Supplementals, Rescissions				25,000	34,000	50,000	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(217,668)	(161,402)	(150,000)	(150,000)	(150,000)
17. Current Year Reappropriation / Projected Reappropriation				(34,000)	(50,000)	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				43,029	64,198	171,700	117,171	119,202
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				43,029	64,198	171,700	117,171	119,202
20. Ending Cash Balance				356,834	373,213	274,013	229,342	182,640
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				34,000	50,000	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				322,834	323,213	274,013	229,342	182,640
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				322,834	323,213	274,013	229,342	182,640
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Sources - Harriman State Park user fees, cabin rentals, grazing leases and concessions. Uses - Operation and maintenance of Harriman State Park.

FUND NAME:	Harriman Trust Fund	FUND CODE:	0496-02	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				645,429	1,230,934	1,228,157	1,269,446	1,313,578
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				645,429	1,230,934	1,228,157	1,269,446	1,313,578
4. Revenues (from Form B-11)				466,308	389,895	404,288	423,903	444,498
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				553,155	0	0	0	0
6. Statutory Transfers in:			Fund or Reference:	0	0	0	0	0
7. Operating Transfers in:			Fund or Reference:	0	0	0	0	0
8. Total Available for Year				1,664,893	1,620,829	1,632,446	1,693,348	1,758,075
9. Statutory Transfers Out:			Fund or Reference:	0	0	0	0	0
10. Operating Transfers Out:			Fund or Reference:	0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				419,133	400,000	363,000	379,770	386,885
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				16,534	803	0	0	0
16. Reversions / Projected Reversions				(1,708)	(8,131)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				433,959	392,671	363,000	379,770	386,885
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				433,959	392,671	363,000	379,770	386,885
20. Ending Cash Balance				1,230,934	1,228,157	1,269,446	1,313,578	1,371,190
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				1,230,934	1,228,157	1,269,446	1,313,578	1,371,190
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				1,230,934	1,228,157	1,269,446	1,313,578	1,371,190
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:

Page of

Sources and Uses: Sources - Proceeds from the sale of surplus land, timber sales and the Ritter Island endowment. Uses - Control, management and administration of properties held in the Park Land Trust (67-4243).

FUND NAME:	Park Land Trust Fund	FUND CODE:	0496-03	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				2,190,111	2,529,538	3,084,695	2,892,095	2,284,097
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				1,416,315	637,758	364,139	0	0
3. Beginning Cash Balance				3,606,425	3,167,296	3,448,834	2,892,095	2,284,097
4. Revenues (from Form B-11)				225,569	126,955	131,100	131,100	131,100
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				(5,295)	(4,718)	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:	Timber Sales from IDL / Internal Transfers	Fund or Reference:		227,946	521,603	0	0	0
8. Total Available for Year				4,054,645	3,811,137	3,579,934	3,023,195	2,415,197
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:	Internal Grant Cash Transfers	Fund or Reference:		26,213	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				186,896	163,900	323,700	739,098	166,502
14. Prior Year Reappropriations, Supplementals, Rescissions				1,416,315	637,758	364,139	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(104,316)	(75,215)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				(637,758)	(364,139)	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				861,137	362,304	687,839	739,098	166,502
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				861,137	362,304	687,839	739,098	166,502
20. Ending Cash Balance				3,167,296	3,448,834	2,892,095	2,284,097	2,248,695
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				637,758	364,139	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				2,529,538	3,084,695	2,892,095	2,284,097	2,248,695
24a. Investments Direct by Agency (GL 1203)				334,159	338,877	340,000	340,000	340,000
24b. Ending Free Fund Balance Including Direct Investments				2,863,698	3,423,572	3,232,095	2,624,097	2,588,695
26. Outstanding Loans (if this fund is part of a loan program)								

Notes: Investments (GL 1203) is STO DBF for Mowry (Nelson Trust)

FORM B12: ANALYSIS OF FUND BALANCES
Request for Fiscal Year : 2025

Agency/Department: Department of Parks and Recreation

Agency Number: 340

Original Request Date: September 1, 2023

or Revision Request Date:
Page of

Sources and Uses: Sources - Investment income from trust fund established under court ordered mitigation settlement with Union Pacific Railroad. Uses - Operations and maintenance of the trail.

FUND NAME:	Trail of the Coeur d'Alenes Trust	FUND CODE:	0496-05	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
1. Beginning Free Fund Balance				582,102	533,312	689,017	775,017	852,456
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				582,102	533,312	689,017	775,017	852,456
4. Revenues (from Form B-11)				90,587	244,151	244,100	244,100	244,100
5. Non-Revenue Receipts and Other Adjustments (Suspense Clearing, Borrowing Limit, Deferred Revenue)				0	5,748	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				672,689	783,211	933,117	1,019,117	1,096,556
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments (Suspense Clearing, Sales Tax Payable, Refunds)				0	5,748	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				140,174	117,100	158,100	166,661	170,712
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc.				0	0	0	0	0
16. Reversions / Projected Reversions				(796)	(28,654)	0	0	0
17. Current Year Reappropriation / Projected Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				139,378	88,446	158,100	166,661	170,712
19a. Budgetary Basis Expenditures (CY Cash Expenditures + CY Encumbrances)				139,378	88,446	158,100	166,661	170,712
20. Ending Cash Balance				533,312	689,017	775,017	852,456	925,844
21a. Prior Year Encumbrances as of June 30, 2020 (FY 2020)				0	0			
21a. Prior Year Encumbrances as of June 30, 2021 (FY 2021)				0	0			
21a. Prior Year Encumbrances as of June 30, 2022 (FY 2022)				0	0			
22. Current Year Encumbrances as of June 30, 2023 (FY 2023)				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				533,312	689,017	775,017	852,456	925,844
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				533,312	689,017	775,017	852,456	925,844
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

The Idaho Decision Unit (DU) Budget Model

Benchmark 1



FY 2023 Original Appropriation: The amount appropriated last session for the current fiscal year, which began July 1, 2022 and runs through June 30, 2023. It is the amount of spending authority specified in the original appropriation bill.

*Decision Units
adjusting current
year Appropriation*

Reappropriation: An appropriation is usually good for only one fiscal year. However, in some instances, the Legislature allows an agency to carryover unexpended balances to the next fiscal year, thus increasing the total appropriated spending authority over the amounts designated in the original appropriation bill.

Supplemental Appropriation: These are generally requests for additional funding in the current fiscal year to address unforeseen emergencies. However, a supplemental appropriation may also be used to delete funds (**rescissions**) or transfer funding between expenditure classes, funds, programs, or agencies.

Board of Examiner's Actions: The Board may reduce appropriations (Section 67-3512, Idaho Code).

Benchmark 2



FY 2023 Total Appropriation: The amount specified in the original appropriation bill plus reappropriations (carryover), supplemental appropriations, and other adjustments made by the Legislature.

*Decision Units
adjusting
current year
Expenditures*

Expenditure Adjustments: Agencies can adjust their appropriations, within legislatively-approved guidelines, to accurately reflect the way the money will likely be expended. Adjustments can include Executive Holdbacks, recording receipts to appropriations, recording non-cognizable funds, and transfers between programs or between summary objects.

Benchmark 3



FY 2023 Estimated Expenditures: The expenditure class detail (personnel costs, operating expenditures, capital outlay, and trustee and benefit payments) of how an agency intends to expend its current year appropriation. Includes the total appropriation plus all current year adjustments.

*Decision Units
adjusting current
year Base*

Base Adjustments: This is where funding provided for one-time (non-recurring) expenses for the current year is removed from an agency's budget, and where across-the-board base reductions or funding holdbacks are made. These adjustments also allow an agency to reflect minor reorganizations in its operations for the coming fiscal year by transferring funds between programs or summary objects.

Benchmark 4



FY 2024 Base: The Base is the major benchmark in the appropriations process. The Base reflects current year estimated expenditures plus base adjustments minus one-time funding. It is the starting point in building an agency's appropriation for the next fiscal year.

*Decision Units
adjusting
Maintenance of
Current Operations
(MCO) service level
for next fiscal year*

Change in Benefit Costs: These are increases in the cost of maintaining a range of employer-paid benefits for state employees such as social security, retirement (PERSI), and health insurance.

Inflationary Adjustments: Agencies can request an increase in their operating and trustee and benefit expenses to address higher, inflation-driven costs. Inflation requests are individualized for the agency.

Statewide Cost Allocation: These adjustments allocate costs for services rendered by the State Controller, State Treasurer, and Attorney General, as well as bill agencies for technology and services provided by the Office of Information Technology Services and risk management provided by the Department of Administration.

Annualizations: This budget component identifies the full-year cost for budget items which were partially funded in the prior year.

Change in Employee Compensation: This decision unit identifies the costs of increases in salaries and variable benefits for classified and exempt state employees.

Benchmark 5



FY 2024 Maintenance of Current Operations (MCO): This includes an agency's Base budget plus the appropriate "maintenance adjustments" that may be required to maintain current service levels. This level of funding does not support the expansion or addition of program services.

*Line Item Decision
Units for next year*

Line Items: These decision units, listed in priority order, reflect an agency's desire to either add new program elements, expand the scope of existing services, respond to changing circumstances, or meet demographic increases in service populations not allowed under Nondiscretionary Adjustments.

Budget Law Exemptions: Agencies can request an appropriation that is not subject to state budget laws, including lump sum, carryover, and continuous appropriation authority.

Benchmark 6



FY 2024 Original Appropriation: The total funding appropriated for the coming fiscal year, that will begin on July 1, 2023 and end on June 30, 2024. It includes an agency's base budget plus any maintenance adjustments to support current service levels plus any authorized line items to expand service levels or add new services.

IDPR DEVELOPMENT TEAM PROJECT SUMMARY

May 2023

ARPA ACTIVE PROJECTS - BY PHASE

Project Number	PARK	PROJECT	Project Manager	Proposed BUDGET	Available BUDGET	INVOICED
SCOPE DEVELOPMENT			Project #'s by Phase 14	\$ 15,520,000	\$ 8,645,000	\$ 2,718,336.52
300035	Various	Statewide Employee Housing (Additional Funding)	Mel	\$ 1,200,000	\$ 1,200,000	
300036	Various	ARPA Statewide Road & Bridge	Mel	\$ 1,500,000	\$ 1,000,000	\$ 13,907.45
300037	North Region	ARPA North Region Maintenance	Lucas	\$ 435,000	\$ 185,000	\$ 42,740.00
300038	South Region	ARPA South Region Maintenance	Joel	\$ 500,000	\$ 250,000	\$ 57,166.91
300039	East Region	ARPA East Region Maintenance	Nathan	\$ 500,000	\$ 125,000	\$ 10,916.00
300040	Dworshak/Priest	North Region Vault Toilets	Lucas	\$ 320,000	\$ 320,000	
310333	Round Lake	Treehouse Overnights	Erik R	\$ 800,000	\$ 800,000	
310532	Farragut	Buttonhook Bay Infrastructure Improvements & Dock	Lucas	\$ 700,000	\$ 400,000	
310731	Mowry	Mowry New Campground	Mel	\$ 1,000,000	\$ 200,000	\$ 20,224.00
310832	Heyburn	Rocky Point Dock Replacement	Erik R	\$ 2,000,000	\$ 200,000	
310931	CDA Parkway	Higgins Point Improvements	Lucas	\$ 65,000	\$ 65,000	\$ 1,611.41
360133	Harriman	Fish Pond Campground	Mel	\$ 1,000,000	\$ 200,000	\$ 44.00
360232	Henrys Lake	Sewer Connection	Mel	\$ 2,000,000	\$ 200,000	\$ 10,000.00
360531	LOYF	LOYF Camping Improvements	Erik R	\$ 3,500,000	\$ 3,500,000	\$ 2,561,726.75
CONSULTANT SELECTION			Project #'s by Phase 6	\$ 7,266,400	\$ 4,316,400	\$ 253.38
310413	CDA Parkway	Bike-in Campsites	Adam	\$ 750,000	\$ 750,000	\$ 960.00
320232	Dworshak	Surface Water Intake Replacement	Mel	\$ 1,800,000	\$ 200,000	
320396	Hells Gate	Bike-in Camping	Erik R	\$ 500,000	\$ 500,000	
330432	Lucky Peak	Idaho City Additional Yurts	Erik R	\$ 200,000	\$ 200,000.00	
350133	Massacre Rocks	Sewer System Replacement	Bryan	\$ 1,000,000	\$ 200,000	\$ 99.05
350333	Bear Lake	East Beach New Campground	Mel	\$ 750,000	\$ 200,000.00	
360431	Ashton-Tetonia	Trail Surface Improvement (EDA)	Nathan	\$ 3,016,400	\$ 3,016,400	\$ 154.33
DESIGN			Project #'s by Phase 7	\$ 6,049,966	\$ 1,449,966	\$ 39,436
310531	Farragut	Peterson Campground	Erik R	\$ 3,000,000	\$ 200,000	\$ 90.95
310816	Heyburn	Rocky Point Lodge Remodel (Additional Funding)	Mel	\$ 100,000	\$ 100,000	\$ 29,121.74
320531	Winchester	Additional Yurts	Erik R	\$ 200,000	\$ 200,000	
330233	Eagle Island	Calf Barn Reroof & Building Stabilization	Mel	\$ 400,000	\$ 400,000	\$ 62.44
340332	Thousand Springs	Thousand Spring Vault Toilets	Joel	\$ 340,000	\$ 340,000.00	\$ 95.80
350134	Massacre Rocks	East Fork Campground (On Hold)	Mel	\$ 9,966	\$ 9,966	\$ 9,966.41
360132	Harriman	Water and Septic System Upgrades	Bryan	\$ 2,000,000	\$ 200,000	\$ 93.35
360233	Henrys Lake	Campground Expansion	Bryan	\$ 3,000,000	\$ 200,000	\$ 96.20
BIDDING/CONTRACT AWARD			Project #'s by Phase 3	\$ 3,700,000	\$ 1,700,000	\$ 326,165.54
330231	Eagle Island	RV Campground (Additional Funding)	Mel	\$ 200,000	\$ 200,000	\$ 136,771.78
340333	Thousand Springs	Ritter Island Water System	Joel	\$ 1,000,000	\$ 1,000,000	\$ 37,379.79
330133	Ponderosa	Kokanee Cove	Adam	\$ 2,500,000	\$ 500,000	\$ 152,013.97
CONSTRUCTION			Project #'s by Phase 9	\$ 6,508,000	\$ 4,008,000	\$ 2,693,781.88
310112	Priest Lake	Campground Electrical Upgrades (Additional Funding)	Erik R	\$ 650,000	\$ 650,000	\$ 428,340.90
310815	Heyburn	Replace Lakeview Cottage	Bryan	\$ 68,000	\$ 68,000	\$ 56,496.84
310831	Heyburn	Wastewater Facility Repairs	Erik R	\$ 3,000,000	\$ 500,000	\$ 112,858.31
320312	Hells Gate	Remodel Marina Restroom (Additional Funding)	Erik R	\$ 150,000.00	\$ 150,000.00	\$ 75,687.64
320392	Hells Gate	Marina Dock Replacement (Additional Funding)	Erik R	\$ 700,000	\$ 700,000	\$ 285,492.89
330513	Bruneau Dunes	New Observatory (Additional Funding)	Joel	\$ 1,500,000	\$ 1,500,000	\$ 1,543,897.65
350311	Bear Lake	East CG Elec Upgrades (Additional Funding)	Nathan	\$ 132,000	\$ 132,000	\$ 98,076.60
350321	Bear Lake	East CG Water Upgrades (Additional Funding)	Nathan	\$ 88,000	\$ 88,000	\$ 63,516.94
350332	Bear Lake	New Vault Toilets (Additional Funding)	Nathan	\$ 220,000	\$ 220,000	\$ 29,414.11
PROJECT CLOSEOUT			Project #'s by Phase 0	\$ -	\$ -	\$ -
ARPA PROJECT TOTALS			ARPA Project #'s Total 39	\$ 39,044,366	\$ 20,119,366	\$ 5,777,973.26

IDPR ACTIVE PROJECTS BY PHASE

Project Number	PARK	PROJECT	Project Manager	Proposed BUDGET	Available BUDGET	INVOICED
SCOPE DEVELOPMENT			Project #'s by Phase 17	\$ 4,902,392	\$ 5,577,392	\$ 543,697.05
300004	North Region	North Region DEV Maintenance	Lucas	\$ 71,196	\$ 71,196	\$ 69,534.95
300006	East Region	East Region DEV Maintenance	Nathan	\$ 71,196	\$ 71,196	\$ 71,195.93
300017	Various	Idaho Centennial Trail Improvements	Erik R	\$ 250,000	\$ 250,000	\$ 62,106.79
300035	Various	Seasonal Housing	Mel	\$ 720,000	\$ 720,000	\$ 291,515.12
300046	Statewide	Park Residence Repairs		\$ 1,500,000	\$ 1,500,000	
310132	Priest Lake	Replace Group Camp Restroom and Shower Building	Erik R	\$ 300,000	\$ 300,000	
310321	Round Lake	Campground Improvements	Erik R	\$ 230,000	\$ 230,000	
310332	Round Lake	Electrical and Water Upgrades	Erik R	\$ 500,000	\$ 500,000	
310824	Heyburn	Rocky Point Fuel Dispenser Replacement	Lucas	\$ 45,000	\$ 45,000	
320231	Dworshak	Water Tower Inspections (On Hold)	Lucas	\$ 40,000	\$ 40,000	
320232	Dworshak	Replace Carpet Big Eddy (DPW Delegated) (On Hold)	Lucas	\$ 25,000	\$ 25,000	
330831	Headquarters	Greenbelt Restroom Water Repair	Bryan	\$ 25,000	\$ 25,000	
330832	Headquarters	HQ Fire Alarm/Sprinkler Monitoring	Bryan	\$ 200,000	\$ 200,000	
340532	Castle Rocks	Lodge Improvements	Nathan	\$ 150,000	\$ 150,000	
360135	Harriman	HVAC Improvements	Nathan	\$ 100,000	\$ 775,000	
360432	Ashton-Tetonia	Visitor Center		\$ 425,000	\$ 425,000	\$ 3,529.00
360513	LOYF	General Rehabilitation	Mel	\$ 250,000	\$ 250,000	\$ 45,815.26
CONSULTANT SELECTION			Project #'s by Phase 4	\$ 2,710,000	\$ 2,710,000	\$ 66,542.50
320321	Hells Gate	Sewer System and Facility Upgrade	Erik R	\$ 170,000.00	\$ 170,000.00	\$ -
320222	Dworshak	Water Filtration System Upgrade (On Hold)	Mel	\$ 190,000	\$ 190,000	\$ 11,132.00

330521	Bruneau Dunes	Observatory Repairs	Joel	\$	100,000	\$	100,000	\$	55,320.00		
360134	Harriman	Historic Reroofs	Mel	\$	2,250,000	\$	2,250,000	\$	90.50		
DESIGN				Project #'s by Phase 17		\$	5,187,085	\$	5,180,191	\$	1,622,515.35
310411	TCDA	Restripe Trails and Parking Areas	Lucas	\$	50,000	\$	50,000				
310412	TCDA	Aquire Land and Construct Maintenance Shop	Erik R	\$	1,150,000	\$	1,150,000	\$	45,002.28		
310924	CDA Parkway	Vault Toilet Rehab	Lucas	\$	40,000	\$	40,000				
310816	Heyburn	Rocky Point Lodge Remodel	Mel	\$	908,251	\$	908,251	\$	908,250.72		
320181	McCroskey	RedTail Primitive CG & Shelters at Redtail	Erik R	\$	417,488	\$	417,488	\$	332,596.38		
320215	Dworshak	Replace Freeman Creek Water Lines (On Hold)	Erik R	\$	400,000	\$	400,000	\$	67,121.41		
320234	Dworshak	Big Eddy VC Deck Replacement	Bryan	\$	150,000	\$	150,000				
320311	Hells Gate	Repair and Resurface Trails	Lucas	\$	60,000	\$	60,000				
330113	Ponderosa	Shed Replacement	Joel	\$	231,346	\$	231,346	\$	159,952.15		
330132	Ponderosa	New Utility Building	Joel	\$	150,000	\$	150,000	\$	38,088.67		
330512	Bruneau Dunes	Staff Housing Pilot Program	Mel	\$	80,000	\$	80,000	\$	10,936.75		
330733	Lake Cascade	New Utility Building	Joel	\$	150,000	\$	150,000	\$	7,365.09		
340322	Thousand Springs	VC Exhibits	Mel	\$	600,000	\$	593,106	\$	10,187.76		
340531	Castle Rocks	VC Water System Upgrade	Bryan	\$	320,000	\$	320,000	\$	8,222.97		
360102	Harriman	Scovel Center Winterization	Nathan	\$	100,000	\$	100,000	\$	6,356.07		
360131	Harriman	Historic Ranch Office Rehabilitation	Mel	\$	350,000	\$	350,000	\$	28,435.10		
360132	Harriman	Water and Septic System Upgrades	Bryan	\$	30,000	\$	30,000	\$	-		
BIDDING/CONTRACT AWARD				Project #'s by Phase 5		\$	9,080,000	\$	9,080,000	\$	495,881.17
310611	Old Mission	Pathway Repairs and ADA Access	Mel	\$	85,000.00	\$	85,000.00	\$	26,987.91		
310631	Old Mission	Restain VC (DPW Delegated)	Bryan	\$	130,000	\$	130,000				
330121	Ponderosa	Blackberry Loop Water and Electrical Upgrades	Bryan	\$	1,405,000	\$	1,405,000	\$	9,266.28		
330131	Ponderosa	RR Upgrade Activity Center (DPW Delegated)	Bryan	\$	60,000	\$	60,000	\$	3,263.85		
330231	Eagle Island	RV Campground	Mel	\$	7,400,000	\$	7,400,000	\$	456,363.13		
CONSTRUCTION				Project #'s by Phase 20		\$	14,520,413	\$	14,520,413	\$	11,838,330.67
310102	Priest Lake	Shafer Cabin Electrical and Plumbing Repairs	Lucas	\$	212,230	\$	212,230	\$	204,112.46		
310112	Priest Lake	Campground Electrical Upgrades	Erik R	\$	500,000	\$	500,000	\$	500,000.00		
310814	Heyburn	Replace Chatcolet Restroom	Erik R	\$	216,700	\$	216,700	\$	208,699.33		
310815	Heyburn	Replace Lakeview Cottage	Bryan	\$	109,827	\$	109,827	\$	109,827.07		
310872	Heyburn	Chatcolet Campground Renovation	Erik R	\$	400,000	\$	400,000	\$	338,914.98		
320312	Hells Gate	Remodel Marina Restroom	Erik R	\$	75,000.00	\$	75,000.00	\$	59,841.48		
320392	Hells Gate	Marina Mooring Dock Replacement	Erik R	\$	600,000	\$	600,000	\$	600,000.00		
330511	Bruneau Dunes	Observatory Parking and Pathway Repair	Joel	\$	135,000	\$	135,000	\$	96.77		
330513	Bruneau Dunes	New Observatory	Joel	\$	950,000	\$	950,000	\$	950,000.00		
330764	Lake Cascade	Blue Heron & Van Wyck Dock Pilings (BOR)	Erik R	\$	451,621	\$	451,621	\$	245,535.09		
330781	Lake Cascade	Replace Crown Point Docks	Erik R	\$	548,825	\$	548,825	\$	261,334.70		
340303	Thousand Springs	Visitor Center	Mel	\$	2,972,809	\$	2,972,809	\$	2,835,724.78		
340381	Thousand Springs	Ritter Pink House Refurbish	Mel	\$	213,000	\$	213,000	\$	202,531.96		
340393	Thousand Springs	Billingsley Creek Entrance Road	Joel	\$	235,400	\$	235,400	\$	95,942.62		
340395	Thousand Springs	Billingsley Creek Campground	Joel	\$	6,000,000	\$	6,000,000	\$	4,606,024.97		
340399	Thousand Springs	Billingsley Creek Development Phase 1	Joel	\$	380,000	\$	380,000	\$	121,656.00		
340611	Lake Walcott	Boat Ramp Restroom Repair	Bryan	\$	135,000	\$	135,000	\$	113,088.46		
350311	Bear Lake	Phase 2 of Campground Loop Upgrades	Nathan	\$	150,000	\$	150,000	\$	150,000.00		
350321	Bear Lake	East Campground Water Upgrades	Nathan	\$	85,000	\$	85,000	\$	85,000.00		
350332	Bear Lake	New Vault Toilets	Nathan	\$	150,000	\$	150,000	\$	150,000.00		
PROJECT CLOSEOUT				Project #'s by Phase 0		\$	-	\$	-	\$	-
IDPR ACTIVE PROJECT TOTALS				Active Project #'s Total 63		\$	36,399,890	\$	37,067,996	\$	14,566,966.74
COMBINED PROJECT TOTALS				Total ARPA & IDPR Project #'s 88		\$	75,444,257	\$	57,187,363	\$	20,344,940.00
PROJECTS CLOSED						\$	100,000	\$	100,000	\$	74,443
360222	Henrys Lake	Demo Old Restroom/New Fish Cleaning Station	Mel	\$	100,000	\$	100,000	\$	74,443.24		
	Yellow represents associated projects with additional funding from ARPA										